

Lampiran 14

Test 2
T Independence Sample Test
Voluntary Disclosure Sebelum dan Sesudah Penerapan PSAK Berbasis IFRS

Group Statistics

	Srela	N	Mean	Std. Deviation	Std. Error Mean
IFRS	Sblm	17	.731747	.0772219	.0187291
	Ssdh	17	.952153	.0285154	.0069160

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
IFRS	Equal variances assumed	10.833	.002	-11.040	32	.000	-.2204059	.0199652	-.2610736	-.1797381
	Equal variances not assumed			-11.040	20.284	.000	-.2204059	.0199652	-.2620152	-.1787965

Sumber : Hasil Olah SPSS 18