

## Lampiran 1

### Daftar Perusahaan Keuangan Indonesia yang Dijadikan Sampel Penelitian Tahun 2011 dan 2015

NO	KODE	NAMA PERUSAHAAN
1	ADMF	Adira Dinamika Multi Finance Tbk
2	AGRO	Bank Rakyat Indonesia Agroniaga Tbk
3	AHAP	Asuransi Harta Aman Pratama Tbk
4	AMAG	Asuransi Multi Artha Guna Tbk
5	APIC	Pacific Strategic Financial Tbk
6	ARTA	Arthavest Tbk
7	ASBI	Asuransi Bintang Tbk
8	ASDM	Asuransi Dayin MitraTbk
9	ASRM	Asuransi Ramayana Tbk
10	BACA	Bank Capital Indonesia Tbk
11	BBCA	Bank Central Asia Tbk
12	BBKP	Bank Bukopin Tbk
13	BBLD	Buana Finance Tbk
14	BBNI	Bank Negara Indonesia (Persero) Tbk
15	BBNP	Bank Nusantara Parahyangan Tbk
16	BBRI	Bank Rakyat Indonesia (Persero) Tbk
17	BBTN	Bank Tabungan Negara (Persero) Tbk
18	BDMN	Bank Danamon Indonesia Tbk
19	BFIN	BFI Finance Indonesia Tbk
20	BJBR	Bank Jabar Banten Tbk
21	BKSW	Bank QNB Kesawan Tbk
22	BMRI	Bank Mandiri (Persero) Tbk
23	BNBA	Bank Bumi Arta Tbk
24	BNGA	Bank CIMB Niaga Tbk
25	BNII	Bank Internasional Indonesia Tbk
26	BNLI	Bank Permata Tbk

**Lampiran 1 (lanjutan)**

**Daftar Perusahaan Keuangan Indonesia yang Dijadikan Sampel Penelitian  
Tahun 2011 dan 2015**

<b>NO</b>	<b>KODE</b>	<b>NAMA PERUSAHAAN</b>
27	BSIM	Bank Sinar Mas Tbk
28	BTPN	Bank Tabungan Pensiunan Nasional Tbk
29	BVIC	Bank Victoria International Tbk
30	CFIN	Clipan Finance Indonesia Tbk
31	DEFI	Danasupra Erapacific Tbk
32	GSMF	Equity Development Investment Tbk
33	HDFA	Radana Bhaskara Finance Tbk
34	INPC	Bank Artha Graha International Tbk
35	KREN	Kresna Graha Investama Tbk
36	MAYA	Bank Mayapada International Tbk
37	MCOR	Bank Windu Kentjana International Tbk
38	MEGA	Bank Mega Tbk
39	MFIN	Mandala Multifinance Tbk
40	NISP	Bank NISP OCBC Tbk
41	PANS	Panin Sekuritas Tbk
42	PEGE	Panca Global Securities Tbk
43	PNBN	Bank Pan Indonesia Tbk
44	PNIN	Paninvest Tbk
45	PNLF	Panin Financial Tbk
46	SDRA	Bank Himpunan Saudara 1906 Tbk
47	TRIM	Trimegah Securities Tbk
48	TRUS	Trust Finance Indonesia Tbk
49	VRNA	Verena Multi Finance Tbk
50	WOMF	Wahana Ottomitra Multiartha Tbk
51	YULE	Yulie Sekurindo Tbk

## Lampiran 2

### Daftar Perusahaan Keuangan Malaysia yang Dijadikan Sampel Penelitian Tahun 2011 dan 2015

<b>NO</b>	<b>KODE</b>	<b>NAMA PERUSAHAAN</b>
1	5139	Aeon Credit Service (M) Berhad
2	5185	Affin Holdings Berhad
3	2488	Alliance Financial Group Berhad
4	1163	Allianz Malaysia Berhad
5	1015	Ammb Holdings Berhad
6	5088	Apex Equity Holdings Berhad
7	5258	Bimb Holdings Berhad
8	2771	Boustead Holdings Berhad
9	1818	Bursa Malaysia Berhad
10	5064	Cimb Group Holdings Berhad
11	2097	Eastland Equity Bhd
12	2143	Ecm Libra Financial Group Berhad
13	5819	Hong Leong Bank Berhad
14	5274	Hong Leong Capital Berhad
15	1082	Hong Leong Financial Group Berhad
16	6688	Hwang Capital (Malaysia) Berhad
17	3379	Insas Berhad
18	6483	Kenanga Investment Bank Berhad
19	8621	Lpi Capital Bhd
20	1198	Maa Group Berhad
21	1155	Malayan Banking Berhad
22	1171	Malaysia Building Society Berhad
23	1058	Manulife Holdings Berhad
24	6459	Mnrb Holdings Berhad
25	6009	Pacific & Orient Berhad
26	1295	Public Bank Berhad
27	9296	Rce Capital Berhad
28	1066	Rhb Bank Berhad
29	4898	Ta Enterprise Berhad
30	6139	Syarikat Takaful Malaysia Berhad

### Lampiran 3

**Data Uji Relevansi Nilai EPS, BVPS dan CFOPS Perusahaan Keuangan di  
Indonesia (Model 1)  
Tahun 2011**

<b>NO</b>	<b>KODE</b>	<b>EPS</b>	<b>BVPS</b>	<b>CFOPS</b>	<b>Price (Pit)</b>
1	AGRO	9,08	96,08	142,02	158
2	BACA	6,13	134,30	-64,02	142
3	BBCA	443,21	1721,87	-1525,26	8000
4	BBKP	94,14	555,37	406,98	587
5	BBNI	311,45	2029,23	1778,72	4000
6	BBNP	163,81	1401,23	138,85	1242
7	BBRI	611,62	2019,55	647,58	6950
8	BBTN	126,60	828,62	543,15	1154
9	BDMN	359,84	2695,51	-914,20	4600
10	BJBR	99,29	555,60	236,85	1270
11	BKSW	1,74	250,58	-176,43	500
12	BMRI	748,77	3708,21	883,54	6650
13	BNBA	18,45	206,12	-73,55	161
14	BNGA	126,77	191,22	-191,70	630
15	BNII	11,89	141,32	-39,35	407
16	BNLI	128,44	1014,35	675,66	1365
17	BSIM	13,64	142,63	137,31	272
18	BTPN	247,19	991,74	-272,65	3600
19	BVIC	35,74	187,00	-49,92	138
20	INPC	11,71	134,62	27,27	118
21	MAYA	55,39	538,03	109,12	3405
22	MCOR	9,64	148,43	101,38	191
23	MEGA	314,00	1337,46	1815,76	3327
24	NISP	106,88	935,87	270,93	1140
25	PNBN	75,99	659,59	-396,59	830
26	SDRA	38,88	204,31	300,21	400
27	ADMF	1783,32	4421,37	-9906,90	12300
28	BBLD	70,40	653,66	-781,89	349
29	BFIN	559,71	3113,46	-1874,54	2350
30	CFIN	97,14	715,78	-535,57	510
31	DEFI	26,43	633,13	41,54	600
32	H DFA	21,23	242,26	-397,72	282
33	MFIN	136,05	546,82	-623,60	740
34	TRUS	153,13	415,99	-271,23	460
35	VRNA	24,60	185,14	-382,19	129

**Lampiran 3 (lanjutan)**

**Data Uji Relevansi Nilai EPS, BVPS dan CFOPS Perusahaan Keuangan di  
Indonesia (Model 1)**

**Tahun 2011**

<b>NO</b>	<b>KODE</b>	<b>EPS</b>	<b>BVPS</b>	<b>CFOPS</b>	<b>Price (Pit)</b>
36	WOMF	2,70	218,33	-226,73	245
37	APIC	11,66	313,27	3,32	215
38	ARTA	54,45	602,98	50,67	610
39	KREN	19,04	391,30	-336,73	175
40	PANS	279,30	1089,94	28,31	1220
41	PEGE	28,40	202,76	4,93	220
42	TRIM	1,65	100,98	48,05	97
43	YULE	2,96	187,82	0,28	138
44	AHAP	8,83	121,17	32,02	194
45	AMAG	55,67	371,13	90,08	164
46	ASBI	52,35	582,61	-10,45	360
47	ASDM	114,08	767,38	118,99	840
48	ASRM	222,51	1009,64	560,51	1086
49	PNIN	266,09	1992,44	197,88	510
50	GSMF	10,91	121,11	-16,72	97
51	PNLF	38,26	297,66	30,42	142

#### Lampiran 4

#### Data Uji Relevansi Nilai EPS, BVPS dan CFOPS Perusahaan Keuangan di Indonesia (Model 1)

Tahun 2015

NO	KODE	EPS	BVPS	CFOPS	Price (Pit)
1	AGRO	8,50	117,81	12,71	90
2	BACA	14,19	164,47	132,04	210
3	BBCA	731,53	3635,16	1194,85	13300
4	BBKP	106,12	829,23	52,45	595
5	BBNI	490,14	3206,03	1306,06	5600
6	BBNP	98,77	1765,87	821,70	1860
7	BBRI	1030,07	4585,80	1846,24	11425
8	BBTN	174,91	1309,78	161,37	1745
9	BDMN	249,70	3569,62	938,40	3800
10	BJBR	142,43	800,04	575,41	1000
11	BKSW	17,82	276,83	-228,79	330
12	BMRI	671,50	5121,15	437,21	8300
13	BNBA	24,65	534,14	30,41	181
14	BNGA	17,02	1141,12	268,79	575
15	BNII	16,88	232,38	125,41	165
16	BNLI	20,79	1583,04	152,17	670
17	BSIM	13,15	259,30	142,31	490
18	BTPN	291,00	824,67	598,90	4000
19	BVIC	13,18	296,08	75,84	110
20	INPC	5,45	211,32	110,02	79
21	MAYA	162,79	1065,77	397,17	1560
22	MCOR	10,43	216,30	-41,41	175
23	MEGA	251,00	1653,82	-689,61	2800
24	NISP	130,81	1430,43	-111,55	1185
25	PNBN	58,41	1278,89	233,67	900
26	SDRA	52,29	815,44	158,29	1200
27	ADMF	664,84	4360,79	-73,04	3235
28	BBLD	37,67	658,62	307,80	1300
29	BFIN	417,12	2578,00	95,15	2900
30	CFIN	71,87	764,80	132,92	270
31	DEFI	0,83	75,67	-1,76	100
32	H DFA	20,61	256,78	-275,05	130
33	MFIN	186,09	1203,31	446,48	860
34	TRUS	11,87	280,34	-5,64	196
35	VRNA	2,41	283,78	208,44	130
36	WOMF	4,67	217,06	27,20	86
37	APIC	8,70	184,26	4,51	635

**Lampiran 4 (lanjutan)**

**Data Uji Relevansi Nilai EPS, BVPS dan CFOPS Perusahaan Keuangan di  
Indonesia (Model 1)**

**Tahun 2015**

<b>NO</b>	<b>KODE</b>	<b>EPS</b>	<b>BVPS</b>	<b>CFOPS</b>	<b>Price (Pit)</b>
38	ARTA	3,32	674,36	41,20	278
39	KREN	15,44	142,11	29,12	2045
40	PANS	87,91	1461,41	360,41	3550
41	PEGE	34,58	292,62	40,10	220
42	TRIM	4,83	83,47	-21,19	80
43	YULE	3,01	197,03	5,11	85
44	AHAP	2,72	287,94	13,24	174
45	AMAG	46,58	362,63	7,00	323
46	ASBI	162,06	923,59	76,60	356
47	ASDM	230,59	1285,97	-153,07	1200
48	ASRM	297,23	1276,34	172,69	3600
49	PNIN	153,92	3365,09	-181,22	689
50	GSMF	14,56	188,06	14,31	100
51	PNLF	28,27	488,43	0,00	167

## Lampiran 5

### Data Uji Relevansi Nilai EPS, BVPS dan CFOPS Perusahaan Keuangan di Malaysia (Model 1)

Tahun 2011

NO	KODE	EPS	BVPS	CFO	Price (Pit)
1	5139	32,86	235,18	-72,45	890
2	5185	33,99	374,16	76,38	286
3	2488	26,74	219,31	82,85	389
4	1163	85,53	703,32	-76,59	470
5	1015	44,70	351,75	32,55	431
6	5088	8,97	140,99	2,38	184
7	5258	19,05	322,32	-211,82	837
8	1818	27,48	164,43	33,27	738
9	5064	14,23	374,41	39,48	769
10	2143	58,01	121,90	134,31	154
11	5819	58,13	513,89	104,15	620
12	5274	16,42	145,06	-44,51	111
13	1082	31,24	989,49	104,87	809
14	6688	33,95	348,68	149,61	240
15	3379	14,78	137,72	7,32	45
16	6483	1,21	124,17	5,24	60
17	8621	22,38	183,28	123,06	1396
18	1198	41,30	147,28	78,80	41
19	1155	34,42	462,03	72,62	887
20	1171	32,43	112,61	-126,41	184
21	1058	13,29	284,49	-32,83	316
22	6459	39,43	514,49	-50,51	262
23	6009	20,18	86,94	-22,49	94
24	1295	19,48	444,33	-447,04	1568
25	9296	12,95	67,64	120,48	46
26	1066	28,92	725,58	55,30	719,97
27	4898	4,75	156,16	-0,82	57
28	6139	47,20	293,30	133,37	339
29	2097	0,57	69,55	18,90	26
30	2771	59,04	503,19	87,33	447



## Lampiran 6

### Data Uji Relevansi Nilai EPS, BVPS dan CFOPS Perusahaan Keuangan Di Malaysia (Model 1)

Tahun 2015

NO	KODE	EPS	BVPS	CFO	Price (Pit)
1	5139	145,64	663,69	510,29	1276
2	5185	19,01	428,59	-162,32	234
3	2488	34,85	295,11	23,94	415
4	1163	183,09	553,84	6,84	1072
5	1015	63,83	515,92	0,08	696
6	5088	9,09	140,96	26,46	167
7	5258	35,53	239,89	-74,27	385
8	1818	77,20	153,43	40,43	757
9	5064	33,62	245,92	-11,68	485
10	2143	70,52	55,76	20,58	37
11	5819	126,40	950,34	204,49	1350
12	5274	31,67	271,21	72,35	1010
13	1082	154,28	152,86	-191,61	1552
14	6688	19,48	324,21	11,70	219
15	3379	13,73	191,42	-2,11	71
16	6483	1,56	102,36	15,02	47
17	8621	196,69	523,68	106,37	1536
18	1198	18,27	147,03	82,04	95
19	1155	72,03	669,27	128,91	902
20	1171	9,24	172,29	3,13	133
21	1058	17,56	384,20	17,65	300
22	6459	65,30	624,20	55,35	286
23	6009	17,75	206,69	33,41	135
24	1295	131,10	1236,66	486,81	1878
25	9296	3,08	35,55	-10,91	28
26	1066	58,10	888,07	-97,38	593
27	4898	16,62	81,03	71,34	58
28	6139	19,13	84,33	25,53	406
29	2097	33,57	79,82	-4,90	28
30	2771	21,28	711,61	62,19	367

## Lampiran 7

### Daftar Indikator *Mandatory Disclosure* Laba Rugi Indonesia Menurut BAPEPAM

NO	ITEM
1	Pendapatan Usaha
2	Beban Pokok Penjualan
3	Laba (Rugi) Kotor
4	Beban Usaha
5	Pendapatan Lainnya
6	Beban Lainnya
7	Biaya Keuangan
8	Bagian Laba Rugi Dari Entitas Asosiasi
9	Laba (Rugi) Sebelum Pajak Penghasilan
10	Beban Penghasilan Pajak
11	Laba (Rugi) Periode Berjalan Dari Operasi Yang Dilanjutkan
12	Laba (Rugi) Periode Berjalann Dari Operasi Yang Dihentikan Setelah Pajak
13	Laba (Rugi) Periode Berjalan
14	Pendapatan Komprehensif Lainnya
15	Pajak Penghasilan Terkait
16	Pendapatan Komprehensif Lain Periode Lain
17	Total Laba (Rugi) Komprehensif Periode Berjalan
18	Laba (Rugi) Periode Berjalan Yang Dapat Diatribusikan
19	Total Laba (Rugi) Periode Berjalan Yang Diatribusikan
20	Laba (Rugi) Per Saham Dilusinan
21	Penjelasan Komponen Pendapatan
22	Penjelasan Beban Pokok Penjualan
23	Penjelasan Komponen Beban Usaha
24	Penjelasan Komponen Pendapatan Lainnya
25	Penjelasan Komponen Beban Lainnya
26	Penjelasan Komponen Biaya Keuangan
27	Penjelasan Komponen Bagian Laba(Rugi) Dari Entitas Asosiasi
28	Penjelasan Komponen Laba Rugi Yang Dihentikan
29	Penjelasan Komponen Beban Pajak
30	Penjelasan Komponen Laba(Rugi) Periode Berjalan
31	Penjelasan Komponen Pendapatan Komprehensif Lainnya
32	Penjelasan Komponen Pajak Penghasilan Terkait
33	Penjelasan Komponen Laba (Rugi) Per Saham Dasar dan Dilusinan

## Lampiran 8

### Daftar Indikator *Mandatory Disclosure* Laba Rugi Malaysia Menurut *Pricewaterhouse (PWC)*

ITEM
<p>Present in the statement of profit or loss and other comprehensive income, in addition to the profit or loss and other comprehensive income sections:</p> <ul style="list-style-type: none"><li>(a) profit or loss;</li><li>(b) total other comprehensive income; and</li><li>(c) comprehensive income for the period, being the total of profit or loss and other comprehensive income.</li></ul> <p>If an entity presents a separate statement of profit or loss, it does not present the profit or loss section in the statement presenting comprehensive income.</p> <p>Present the following items, in addition to the profit or loss and other comprehensive income sections, as allocations of profit or loss and other comprehensive income for the period:</p> <ul style="list-style-type: none"><li>(a) profit or loss for the period attributable to:<ul style="list-style-type: none"><li>(i) non-controlling interests, and</li><li>(ii) owners of the parent; and</li></ul></li><li>(b) comprehensive income for the period attributable to:<ul style="list-style-type: none"><li>(i) non-controlling interests, and</li><li>(ii) owners of the parent.</li></ul></li></ul> <p>If an entity presents profit or loss in a separate statement, present the information set out in IAS 1 para 81B(a) in that statement.</p> <p>Present additional line items, headings and subtotals in the statement(s) presenting profit or loss and other comprehensive income, where such presentation is relevant to an understanding of the entity's financial performance.</p> <p>Include in the profit or loss section or the statement of profit or loss, in addition to items required by other IFRSs, line items that present the following amounts for the period:</p> <ul style="list-style-type: none"><li>(a) revenue;</li><li>(b) finance costs;</li><li>(c) share of the profit or loss of associates and joint ventures accounted for using the equity method;</li><li>(d) tax expense; and</li><li>(e) a single amount for the total of discontinued operations (see IFRS 5).</li></ul>

## Lampiran 8 (lanjutan)

<b>ITEM</b>
<p>Present, in the other comprehensive income section, line items for amounts of other comprehensive income in the period, classified by nature (including share of the other comprehensive income of associates and joint ventures accounted for using the equity method) and grouped into those that, in accordance with other IFRSs:</p> <ul style="list-style-type: none"><li>(a) will not be reclassified subsequently to profit or loss; and</li><li>(b) will be reclassified subsequently to profit or loss when specific conditions are met.</li></ul> <p>An entity may present items of other comprehensive income either:</p> <ul style="list-style-type: none"><li>(a) net of related tax effects, or</li><li>(b) before related tax effects, with one amount shown for the aggregate amount of income tax relating to those items. If an entity elects this alternative, allocate the tax between the items that might be reclassified subsequently to the profit or loss section and those that will not be reclassified subsequently to the profit or loss section.</li></ul> <p>Disclose, either in the statement of profit or loss and other comprehensive income or in the notes, the amount of income tax relating to each item of other comprehensive income, including reclassification adjustments.</p> <p>Disclose reclassification adjustments relating to components of other comprehensive income.</p> <p>An entity may present reclassification adjustments in the statement(s) of profit or loss and other comprehensive income or in the notes. An entity presenting classification adjustments in the notes presents the components of other comprehensive income after any related reclassification adjustments.</p> <p>Where items of income and expense are material, disclose their nature and amount separately.</p> <p>Give an analysis of expenses recognised in profit or loss using a classification based on either their nature or their function within the entity, whichever provides information that is reliable and more relevant. Entities are encouraged to present this analysis in the statement(s) of profit or loss and other comprehensive income.</p> <p>Where an entity uses a 'by function' analysis, it discloses (at a minimum) cost of sales separate from other expenses.</p> <p>Where the entity classifies expenses by function, disclose additional information on the nature of expenses, including depreciation, amortisation and employee benefits expense.</p> <p>Government grants related to income are presented as part of profit or loss, either:</p>

## Lampiran 8 (lanjutan)

<b>ITEM</b>
<p>(a) separately or under a general heading such as ‘Other income’; or</p> <p>(b) deducted in reporting the related expense.</p> <p>An entity that chooses to disclose earnings per share based on its separate financial statements presents such earnings per share information only in its statement of comprehensive income and not in the consolidated financial statements.</p> <p>An entity that presents the items of profit or loss in a separate statement, as described in IAS 1 para 10A (as amended in 2011), presents earnings per share only in that separate statement.</p> <p>Prepare and present an opening IFRS statement of financial position at the date of transition to IFRSs.</p> <p>Disclose separately the amount of income tax relating to each component of other comprehensive income</p> <p>Disclose the nature and amount of a change in an accounting estimate that has an effect in the current period or that is expected to have an effect in future periods. If it is impracticable to estimate the amount, disclose this fact.</p> <p>When the entity settles a dividend payable by distributing noncash assets, present any difference between the carrying amount of the assets distributed and the carrying amount of the dividend payable as a separate line item in profit or loss.</p> <p>Disclose the amount of each significant category of revenue recognised during the period, including revenue arising from:</p> <ul style="list-style-type: none"><li>(a) the sale of goods;</li><li>(b) the rendering of services;</li><li>(c) interest;</li><li>(d) royalties; and</li><li>(e) dividends</li></ul> <p>Disclose the amount of non-cash revenue arising from exchanges of goods or services included in each significant category of revenue.</p> <p>Items not individually material are aggregated with other items in the statement of profit or loss and other comprehensive income or in the notes.</p> <p>Circumstances that would give rise to the separate disclosure of items of income and expense include:</p> <ul style="list-style-type: none"><li>(a) the write-down of inventories to net realisable value or of property, plant and equipment to recoverable amount, as well as the reversal of such write-downs;</li><li>(b) a restructuring of the activities of an entity and the reversal of any provisions for the costs of restructuring;</li><li>(c) disposals of items of property, plant and equipment;</li></ul>

## Lampiran 8 (lanjutan)

<b>ITEM</b>
<p>(d) disposals of investments; (e) discontinued operations; (f) litigation settlements; and (g) other reversals of provisions.</p> <p>Present an analysis of expenses recognised in profit or loss using a classification based on either the nature of expenses or their function within the entity, whichever provides information that is reliable and more relevant. Entities are encouraged to present this analysis in the statement of comprehensive income or in the separate income statement (if presented).</p> <p>If expenses are classified by function, disclose additional information on the nature of expenses, including:</p> <p>(a) depreciation and amortisation expense; and (b) employee benefits expense.</p> <p>If expenses are classified by function, as a minimum, disclose the cost of sales separately from other expenses.</p> <p>Employee benefits – disclose:</p> <p>(a) the expense for defined contribution plans; (b) the amounts in its financial statements arising from its defined benefit plans; (c) the expense resulting from other long-term employee benefits, if material; and (d) the expense resulting from termination benefits, if material.</p> <p>Disclose research and development expenditure recognised as an expense during the period.</p> <p>Disclose the amount of foreign exchange differences recognised in profit or loss except for those arising on financial instruments measured at fair value through profit or loss in accordance with IAS 39.</p> <p>Disclose for each class of assets the following amounts recognised during the period, and the line item(s) of the income statement in which they are included:</p> <p>(a) impairment losses; and (b) reversals of impairment losses.</p> <p>Disclose separately:</p> <p>(a) the amount of impairment losses; and (b) reversals of impairment losses; on revalued assets recognised in other comprehensive income.</p> <p>Disclose the line item(s) of the statement of comprehensive income in which any amortisation of intangible assets is included</p>

## Lampiran 8 (lanjutan)

<b>ITEM</b>
<p>Disclose a gain or loss recognised in accordance with IFRIC 19 as a separate line item in profit or loss or in the notes.</p> <p>Disclose the major components of tax expense (income). IAS 12 para 80 gives examples of the major components of tax expense (income).</p> <p>Provide an explanation of the relationship between tax expense (income) and accounting profit in either of the following forms:</p> <p>(a) numerical reconciliation between tax expense (income) and product of accounting profit, multiplied by the applicable tax rate(s), disclosing also the basis on which the applicable tax rate(s) is (are) computed (refer to IAS 12 para 85); or</p> <p>(b) a numerical reconciliation between the average effective tax rate and the applicable tax rate, disclosing also the basis on which the applicable tax rate is computed (refer to IAS 12 para 85).</p> <p>Provide an explanation of changes in the applicable tax rate(s) compared to the previous period.</p> <p>No items of income and expense should be presented as extraordinary items, either on the face of the statement(s) presenting profit or loss and other comprehensive income or in the notes</p>

## Lampiran 11

### Data Uji Relevansi Nilai EPS dan MANDISC Perusahaan Keuangan Indonesia (Model 2) Tahun 2015

NO	KODE	EPS	MANDISC	MDRT	Price (Pit)
1	AGRO	8,50	0,758	6,439	90
2	BACA	14,19	0,758	10,750	210
3	BBCA	731,53	0,758	554,186	13300
4	BBKP	106,12	0,848	90,041	595
5	BBNI	490,14	0,909	445,533	5600
6	BBNP	98,77	0,758	74,825	1860
7	BBRI	1030,07	0,909	936,427	11425
8	BBTN	174,91	0,758	132,508	1745
9	BDMN	249,70	0,848	211,867	3800
10	BJBR	142,43	0,848	120,846	1000
11	BKSW	17,82	0,667	11,886	330
12	BMRI	871,50	0,909	792,194	8300
13	BNBA	24,65	0,758	18,677	181
14	BNGA	17,02	0,848	14,441	575
15	BNII	16,88	0,758	12,795	165
16	BNLI	20,79	0,848	17,643	670
17	BSIM	13,15	0,848	11,158	490
18	BTPN	291,00	0,909	264,519	4000
19	BVIC	13,18	0,848	11,181	110
20	INPC	5,45	0,758	4,129	79
21	MAYA	162,79	0,758	123,326	1560
22	MCOR	10,43	0,758	7,902	175
23	MEGA	151,00	0,909	137,259	2800
24	NISP	130,81	0,758	99,102	1185
25	PNBN	58,41	0,909	53,100	900
26	SDRA	52,29	0,758	39,616	1200
27	ADMF	664,84	0,758	503,664	3235
28	BBLD	37,67	0,848	31,948	1300
29	BFIN	417,12	0,909	379,161	2900
30	CFIN	71,87	0,848	60,981	270
31	DEFI	0,83	0,758	0,629	100
32	H DFA	20,61	0,758	15,611	130
33	MFIN	186,09	0,848	157,891	860
34	TRUS	11,87	0,758	8,990	196
35	VRNA	2,41	0,848	2,049	130
36	WOMF	4,67	0,667	3,113	86
37	APIC	8,70	0,758	6,589	635



**Lampiran 11 (lanjutan)**

**Data Uji Relevansi Nilai EPS dan MANDISC Perusahaan Keuangan  
Indonesia (Model 2)**

<b>NO</b>	<b>KODE</b>	<b>EPS</b>	<b>MANDISC</b>	<b>MDRT</b>	<b>Price (Pit)</b>
38	ARTA	3,32	0,848	2,821	278
39	KREN	15,44	0,848	13,090	2045
40	PANS	87,91	0,758	66,598	3550
41	PEGE	34,58	0,848	29,341	220
42	TRIM	4,83	0,667	3,222	80
43	YULE	3,01	0,667	2,005	85
44	AHAP	2,72	0,848	2,308	174
45	AMAG	46,58	0,848	39,518	323
46	ASBI	162,06	0,758	122,775	356
47	ASDM	230,59	0,909	209,605	1200
48	ASRM	297,23	0,909	270,207	3600
49	PNIN	153,92	0,667	102,613	489
50	GSMF	14,56	0,667	9,705	100
51	PNLF	28,27	0,667	18,850	167

## Lampiran 12

### Data Uji Relevansi Nilai EPS dan MANDISC Perusahaan Keuangan Malaysia (Model 2) Tahun 2015

NO	KODE	EPS	MANDISC	MDRT	Price (Pit)
1	5139	145,64	0,855	124,5179786	1276
2	5185	19,01	0,725	13,78169899	234
3	2488	34,85	0,797	27,77443986	415
4	1163	183,09	0,855	156,536643	1072
5	1015	63,83	0,797	50,87065986	696
6	5088	9,09	0,725	6,589986522	167
7	5258	35,53	0,797	28,31638014	385
8	1818	37,2	0,797	29,64732174	757
9	5064	33,62	0,754	25,34850551	485
10	2143	70,52	0,725	51,12495594	37
11	5819	126,4	0,855	108,0683362	1350
12	5274	31,67	0,797	25,24007203	1010
13	1082	154,28	0,855	131,9049281	1552
14	6688	19,48	0,797	15,52499536	219
15	3379	13,73	0,725	9,953852029	71
16	6483	1,56	0,725	1,130954783	47
17	8621	196,69	0,855	168,1642488	1536
18	1198	68,27	0,725	49,49377116	95
19	1155	72,03	0,797	57,40582217	902
20	1171	9,24	0,725	6,698732174	133
21	1058	17,56	0,797	13,99481101	300
22	6459	65,3	0,725	47,34060725	286
23	6009	17,75	0,725	12,86823551	135
24	1295	131,1	0,855	112,0867	1878
25	9296	3,08	0,725	2,232910725	28
26	1066	58,1	0,855	49,67381594	593
27	4898	116,62	0,725	84,54611971	58
28	6139	19,13124	0,841	16,08881834	406
29	2097	33,57	0,725	24,33727696	28
30	2771	21,28	0,841	17,89586319	367

## Lampiran 13

### Statistik Deskriptif Indonesia

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Pit	102	79.00	13300.00	1571.8039	2566.32512
EPS	102	.83	1783.32	152.2194	254.27725
BVPS	102	75.67	5121.15	989.6464	1137.67475
CFOPS	102	-8906.90	4778.72	46.5845	1125.20685
Valid N (listwise)	102				

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
MANDISC_INDONESIA	51	.667	.909	.80039	.077605
Valid N (listwise)	51				

### Statistik Deskriptif Malaysia

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Pit	60	26.00	1878.00	498.8995	471.31752
EPS	60	.57	196.69	43.0475	43.69841
BVPS	60	35.55	1236.66	340.7932	265.25015
CFOPS	60	-447.04	510.29	30.4422	133.17237
Valid N (listwise)	60				

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
MANDISC_MALAYSIA	30	.725	.855	.78323	.054390
Valid N (listwise)	30				

## Lampiran 14

### Uji Normalitas Relevansi Nilai EPS, BVPS, dan CFOPS Perusahaan Keuangan di Indonesia (Model 1)

#### NPar Tests

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		102
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1081.240095
Most Extreme Differences	Absolute	.199
	Positive	.199
	Negative	-.152
Kolmogorov-Smirnov Z		2.006
Asymp. Sig. (2-tailed)		.001

a. Test distribution is Normal.

b. Calculated from data.

### Uji Normalitas Relevansi Nilai EPS, BVPS, dan CFOPS Perusahaan Keuangan di Indonesia Setelah Penghilangan Data *Outlier* (Model 1)

#### NPar Tests

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		94
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	547.03211038
Most Extreme Differences	Absolute	.126
	Positive	.121
	Negative	-.126
Kolmogorov-Smirnov Z		1.226
Asymp. Sig. (2-tailed)		.099

a. Test distribution is Normal.

b. Calculated from data.

## Lampiran 15

### Uji Normalitas Relevansi Nilai EPS dan MANDISC Perusahaan Keuangan di Indonesia (Model 2)

#### NPar Tests

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		51
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1200.794387
Most Extreme Differences	Absolute	.201
	Positive	.184
	Negative	-.201
Kolmogorov-Smirnov Z		1.436
Asymp. Sig. (2-tailed)		.032

a. Test distribution is Normal.

b. Calculated from data.

### Uji Normalitas Relevansi Nilai EPS dan MANDISC Perusahaan Keuangan di Indonesia Setelah Penghilangan Data *Outlier* (Model 2)

#### NPar Tests

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		48
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	640.21712773
Most Extreme Differences	Absolute	.160
	Positive	.119
	Negative	-.160
Kolmogorov-Smirnov Z		1.109
Asymp. Sig. (2-tailed)		.171

a. Test distribution is Normal.

b. Calculated from data.

## Lampiran 16

### Uji Normalitas Relevansi Nilai EPS, BVPS, dan CFOPS Perusahaan Keuangan di Malaysia (Model 1)

#### NPar Tests

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	316.10791244
Most Extreme Differences	Absolute	.162
	Positive	.162
	Negative	-.092
Kolmogorov-Smirnov Z		1.252
Asymp. Sig. (2-tailed)		.087

a. Test distribution is Normal.

b. Calculated from data.

### Uji Normalitas Relevansi Nilai EPS dan MANDISC Perusahaan Keuangan di Malaysia (Model 2)

#### NPar Tests

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	248.04170209
Most Extreme Differences	Absolute	.111
	Positive	.111
	Negative	-.107
Kolmogorov-Smirnov Z		.610
Asymp. Sig. (2-tailed)		.851

a. Test distribution is Normal.

b. Calculated from data.

## Lampiran 17

### Uji Autokorelasi dan Multikolinearitas Relevansi Nilai EPS, BVPS dan CFOPS Perusahaan Keuangan di Indonesia (Model 1)

#### Regression

##### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	CFOPS, BVPS, POST, EPS	.	Enter

a. All requested variables entered.

b. Dependent Variable: Pit

##### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.970 <sup>a</sup>	.941	.938	559.18986	2.058

a. Predictors: (Constant), CFOPS, BVPS, POST, EPS

b. Dependent Variable: Pit

##### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.4E+008	4	110113274.1	352.145	.000 <sup>a</sup>
	Residual	27829704	89	312693.304		
	Total	4.7E+008	93			

a. Predictors: (Constant), CFOPS, BVPS, POST, EPS

b. Dependent Variable: Pit

##### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-113.662	91.293		-1.245	.216		
	POST	55.699	122.358	.012	.455	.650	.889	1.125
	EPS	8.198	.531	.897	15.452	.000	.198	5.049
	BVPS	.306	.115	.144	2.664	.009	.228	4.388
	CFOPS	.346	.063	.175	5.474	.000	.650	1.538

a. Dependent Variable: Pit

**Lampiran 17 (lanjutan)**

**Uji Multikolinearitas Relevansi Nilai EPS dan MANDISC Perusahaan  
Keuangan di Indonesia (Model 2)**

**Regression**

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	MANDISC, EPS	.	Enter

a. All requested variables entered.

b. Dependent Variable: Pit

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.957 <sup>a</sup>	.915	.912	654.290

a. Predictors: (Constant), MANDISC, EPS

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.1E+008	2	104150607.2	243.289	.000 <sup>a</sup>
	Residual	19264265	45	428094.769		
	Total	2.3E+008	47			

a. Predictors: (Constant), MANDISC, EPS

b. Dependent Variable: Pit

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1445.633	1081.488		-1.337	.188		
	EPS	9.729	.526	.920	18.511	.000	.762	1.313
	MANDISC	1983.528	1379.200	.071	1.438	.157	.762	1.313

a. Dependent Variable: Pit



## Lampiran 18

### Uji Autokorelasi dan Multikolinearitas Model Relevansi Nilai EPS, BVPS dan CFOPS Perusahaan Keuangan di Malaysia (Model 1)

#### Regression

##### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	CFOPS, POST, BVPS, EPS <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: Pit

##### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.742 <sup>a</sup>	.550	.517	327.40102	2.098

a. Predictors: (Constant), CFOPS, POST, BVPS, EPS

b. Dependent Variable: Pit

##### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7210744	4	1802685.902	16.817	.000 <sup>a</sup>
	Residual	5895529	55	107191.428		
	Total	13106272	59			

a. Predictors: (Constant), CFOPS, POST, BVPS, EPS

b. Dependent Variable: Pit

##### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	77.266	79.777		.969	.337		
	POST	-83.193	89.227	-.089	-.932	.355	.898	1.114
	EPS	6.033	1.198	.559	5.036	.000	.663	1.508
	BVPS	.637	.190	.358	3.353	.001	.716	1.398
	CFOPS	-.444	.349	-.126	-1.274	.208	.842	1.187

a. Dependent Variable: Pit

## Lampiran 18 (lanjutan)

### Uji Multikolinearitas Relevansi Nilai EPS dan MANDISC Perusahaan Keuangan di Malaysia (Model 2)

#### Regression

##### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	MANDISC, EPS	.	Enter

a. All requested variables entered.

b. Dependent Variable: Pit

##### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.885 <sup>a</sup>	.784	.768	257.064

a. Predictors: (Constant), MANDISC, EPS

##### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6474627	2	3237313.653	48.989	.000 <sup>a</sup>
	Residual	1784216	27	66082.070		
	Total	8258843	29			

a. Predictors: (Constant), MANDISC, EPS

b. Dependent Variable: Pit

##### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-3934.738	816.914		-4.817	.000		
	EPS	4.196	1.055	.441	3.977	.000	.652	1.534
	MANDISC	5403.600	1087.157	.551	4.970	.000	.652	1.534

a. Dependent Variable: Pit

## Lampiran 19

### Uji Heteroskedastisitas Relevansi Nilai EPS, BVPS, dan CFOPS Perusahaan Keuangan di Indonesia (Model 1)

#### Regression

##### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	CFOPS, BVPS, POST, EPS <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: Abse1

##### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.554 <sup>a</sup>	.307	.276	340.24014

a. Predictors: (Constant), CFOPS, BVPS, POST, EPS

##### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4558494	4	1139623.474	9.844	.000 <sup>a</sup>
	Residual	10302938	89	115763.353		
	Total	14861432	93			

a. Predictors: (Constant), CFOPS, BVPS, POST, EPS

b. Dependent Variable: Abse1

##### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	215.639	55.547		3.882	.000
	POST	-36.677	74.449	-.046	-.493	.623
	EPS	.433	.323	.266	1.342	.183
	BVPS	.124	.070	.330	1.783	.078
	CFOPS	.065	.038	.186	1.696	.093

a. Dependent Variable: Abse1

**Lampiran 19 (lanjutan)**

**Uji Heteroskedastisitas Relevansi Nilai EPS dan MANDISC Perusahaan  
Keuangan di Indonesia (Model 2)**

**Regression**

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	MANDISC, EPS	.	Enter

a. All requested variables entered.

b. Dependent Variable: Abse3

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.491 <sup>a</sup>	.241	.207	408.25664

a. Predictors: (Constant), MANDISC, EPS

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2382322	2	1191160.944	7.147	.002 <sup>a</sup>
	Residual	7500307	45	166673.481		
	Total	9882629	47			

a. Predictors: (Constant), MANDISC, EPS

b. Dependent Variable: Abse3

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-913.981	674.815		-1.354	.182
	EPS	.649	.328	.294	1.979	.054
	MANDISC	1588.830	860.578	.275	1.846	.071

a. Dependent Variable: Abse3

## Lampiran 20

### Uji Heteroskedastisitas Relevansi Nilai EPS, BVPS, dan CFOPS Perusahaan Keuangan di Malaysia (Model 1)

#### Regression

##### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	CFOPS, POST, BVPS, EPS <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: Abse2

##### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.390 <sup>a</sup>	.152	.091	208.85494

a. Predictors: (Constant), CFOPS, POST, BVPS, EPS

##### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	430891.2	4	107722.797	2.470	.055 <sup>a</sup>
	Residual	2399121	55	43620.387		
	Total	2830012	59			

a. Predictors: (Constant), CFOPS, POST, BVPS, EPS

b. Dependent Variable: Abse2

##### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	202.480	50.891		3.979	.000
	POST	-110.702	56.920	-.255	-1.945	.057
	EPS	1.451	.764	.290	1.899	.063
	BVPS	.086	.121	.104	.710	.481
	CFOPS	-.423	.222	-.257	-1.902	.062

a. Dependent Variable: Abse2

## Lampiran 20 (lanjutan)

### Uji Heteroskedastisitas Relevansi Nilai EPS dan MANDISC Perusahaan Keuangan di Malaysia (Model 2)

#### Regression

##### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	MANDISC, EPS	.	Enter

- a. All requested variables entered.  
b. Dependent Variable: Abse4

##### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.362 <sup>a</sup>	.131	.067	146.08980

- a. Predictors: (Constant), MANDISC, EPS

##### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	86852.494	2	43426.247	2.035	.150 <sup>a</sup>
	Residual	576240.2	27	21342.229		
	Total	663092.7	29			

- a. Predictors: (Constant), MANDISC, EPS  
b. Dependent Variable: Abse4

##### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-597.718	464.253		-1.287	.209
	EPS	-.007	.600	-.003	-.012	.991
	MANDISC	1010.511	617.832	.363	1.636	.114

- a. Dependent Variable: Abse4

## Lampiran 21

### Uji Regresi Awal Relevansi Nilai EPS, BVPS, dan CFOPS Perusahaan Keuangan di Indonesia (Model 1)

#### Regression

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	CFOPS, BVPS, POST, EPS	.	Enter

a. All requested variables entered.

b. Dependent Variable: Pit

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.907 <sup>a</sup>	.822	.815	1103.30849

a. Predictors: (Constant), CFOPS, BVPS, POST, EPS

b. Dependent Variable: Pit

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.5E+008	4	136777847.9	112.363	.000 <sup>a</sup>
	Residual	1.2E+008	97	1217289.633		
	Total	6.7E+008	101			

a. Predictors: (Constant), CFOPS, BVPS, POST, EPS

b. Dependent Variable: Pit

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-42.938	174.242		-.246	.806
	POST	218.409	230.934	.043	.946	.347
	EPS	9.732	1.005	.964	9.680	.000
	BVPS	.002	.211	.001	.008	.994
	CFOPS	.483	.119	.212	4.050	.000

a. Dependent Variable: Pit

**Casewise Diagnostics<sup>a</sup>**

Case Number	Std. Residual	Pit	Predicted Value	Residual
3	4.046	8000.00	3536.4628	4463.537
54	4.914	13300.00	7877.9516	5422.048
78	-3.066	3235.00	6617.5701	-3382.57

a. Dependent Variable: Pit

## Lampiran 21 (lanjutan)

### Uji Regresi Relevansi Nilai EPS, BVPS, dan CFOPS Perusahaan Keuangan di Indonesia (Model 1)

#### Regression

##### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	POST* CFOPS, CFOPS, POST, BVPS, POST* EPS, EPS, POST* BVPS		Enter

a. All requested variables entered.

b. Dependent Variable: Pit

##### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.974 <sup>a</sup>	.948	.944	532.95405

a. Predictors: (Constant), POST\*CFOPS, CFOPS, POST, BVPS, POST\*EPS, EPS, POST\*BVP

##### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.4E+008	7	63407908.35	223.236	.000 <sup>a</sup>
	Residual	24427442	86	284040.023		
	Total	4.7E+008	93			

a. Predictors: (Constant), POST\*CFOPS, CFOPS, POST, BVPS, POST\*EPS, EPS, POST\*BVP

b. Dependent Variable: Pit

##### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-102.635	109.907		-.934	.353
	POST	29.743	152.808	.007	.195	.846
	EPS	6.462	.929	.707	6.953	.000
	BVPS	.625	.250	.295	2.501	.014
	CFOPS	.187	.079	.095	2.372	.020
	POST*EPS	2.694	1.254	.182	2.148	.035
	POST*BVP	-.488	.281	-.214	-1.736	.086
	POST*CFOPS	.564	.272	.075	2.069	.042

a. Dependent Variable: Pit



## Lampiran 21 (lanjutan)

### Uji Regresi Model Relevansi Nilai EPS dan MANDISC Perusahaan Keuangan di Indonesia (Model 2)

#### Regression

##### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	MANDISC, EPS	.	Enter

a. All requested variables entered.

b. Dependent Variable: Pit

##### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.898 <sup>a</sup>	.807	.799	1225.556

a. Predictors: (Constant), MANDISC, EPS

b. Dependent Variable: Pit

##### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.0E+008	2	150821874.0	100.415	.000 <sup>a</sup>
	Residual	72095358	48	1501986.626		
	Total	3.7E+008	50			

a. Predictors: (Constant), MANDISC, EPS

b. Dependent Variable: Pit

##### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-90.970	1890.964		-.048	.962
	EPS	10.588	.806	.896	13.130	.000
	MANDISC	269.018	2402.902	.008	.112	.911

a. Dependent Variable: Pit

##### Casewise Diagnostics<sup>a</sup>

Case Number	Std. Residual	Pit	Predicted Value	Residual
3	4.440	13300	7858.36	5441.642
27	-3.196	3235	7152.25	-3917.247

a. Dependent Variable: Pit

**Lampiran 21 (lanjutan)**

**Uji Regresi Relevansi Nilai EPS dan MANDISC Perusahaan Keuangan di Indonesia (Model 2)**

**Regression**

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	MDRT, MANDISC, EPS <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: Pit

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.961 <sup>a</sup>	.924	.919	626.034

a. Predictors: (Constant), MDRT, MANDISC, EPS

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.1E+008	3	70107015.14	178.881	.000 <sup>a</sup>
	Residual	17244434	44	391918.945		
	Total	2.3E+008	47			

a. Predictors: (Constant), MDRT, MANDISC, EPS

b. Dependent Variable: Pit

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1215.440	1039.740		-1.169	.249
	EPS	-7.125	7.441	-.674	-.958	.344
	MANDISC	1819.485	1321.616	.066	1.377	.176
	MDRT	19.266	8.486	1.599	2.270	.028

a. Dependent Variable: Pit

## Lampiran 22

### Uji Regresi Relevansi Nilai EPS, BVPS, dan CFOPS Perusahaan Keuangan di Malaysia (Model 1)

#### Regression

##### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	POST* CFOPS, POST, BVPS, EPS, CFOPS, POST* BVPS, POST*EPS <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: Pit

##### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.796 <sup>a</sup>	.634	.585	303.57320

a. Predictors: (Constant), POST\*CFOPS, POST, BVPS, EPS, CFOPS, POST\*BVPS, POST\*EPS

##### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8314124	7	1187732.048	12.888	.000 <sup>a</sup>
	Residual	4792148	52	92156.688		
	Total	13106272	59			

a. Predictors: (Constant), POST\*CFOPS, POST, BVPS, EPS, CFOPS, POST\*BVPS, POST\*EPS

b. Dependent Variable: Pit

##### Coefficients<sup>c</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	230.509	111.279		2.071	.043
	POST	-228.088	146.679	-.244	-1.555	.126
	EPS	-1.170	3.436	-.108	-.340	.735
	BVPS	.855	.292	.481	2.924	.005
	CFOPS	-1.142	.479	-.323	-2.382	.021
	POST*EPS	7.856	3.634	.809	2.161	.035
	POST*BVPS	-.444	.379	-.267	-1.172	.246
	POST*CFOPS	1.501	.671	.332	2.236	.030

a. Dependent Variable: Pit

**Lampiran 22 (lanjutan)**

**Uji Regresi Relevansi Nilai EPS dan MANDISC Perusahaan Keuangan di  
Malaysia (Model 2)**

**Regression**

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	MDRT, MANDISC, EPS	.	Enter

a. All requested variables entered.

b. Dependent Variable: Pit

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.904 <sup>a</sup>	.816	.795	241.520

a. Predictors: (Constant), MDRT, MANDISC, EPS

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6742217	3	2247405.670	38.528	.000 <sup>a</sup>
	Residual	1516626	26	58331.777		
	Total	8258843	29			

a. Predictors: (Constant), MDRT, MANDISC, EPS

b. Dependent Variable: Pit

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2236.216	1103.619		-2.026	.053
	EPS	-27.064	14.629	-2.842	-1.850	.076
	MANDISC	3261.307	1429.594	.332	2.281	.031
	MDRT	38.075	17.777	3.421	2.142	.042

a. Dependent Variable: Pit

## Lampiran 23

### Uji Beda Kepatuhan *Mandatory Disclosure* Setelah Implementasi Konvergensi IFRS Perusahaan Keuangan di Indonesia dan Malaysia

#### T-Test

##### Group Statistics

Negara		N	Mean	Std. Deviation	Std. Error Mean
MANDISC	Indonesia	51	.80039	.077605	.010867
	Malaysia	30	.78323	.054390	.009930

##### Independent Samples Test

		MANDISC	
		Equal variances assumed	Equal variances not assumed
Levene's Test for Equality of Variances	F	7.306	
	Sig.	.008	
t-test for Equality of Means	t	1.066	1.166
	df	79	76.453
	Sig. (2-tailed)	.290	.247
	Mean Difference	.017159	.017159
	Std. Error Difference	.016102	.014721
	95% Confidence Interval of the Difference	Lower Upper	Lower Upper
		-.014892 .049210	-.012157 .046475