LAMPIRAN

Lampiran 1

Daftar Nama Perusahaan Perbankan

Tahun 2014

No.	Kode Bank	Nama Bank
1	AGRO	Bank BRI Agro
2	BACA	Bank Capital Indonesia
3	BBCA	Bank Central Asia
4	BBKP	Bank Bukopin
5	BBNI	Bank Negara Indonesia
6	BBNP	Bank Nusantara Parahyangan
7	BBRI	Bank Rakyat Indonesia
8	BBTN	Bank Tabungan Negara
9	BDMN	Bank Danamon
10	BJBR	Bank Jawa Barat
11	BNBA	Bank Bumi Arta
12	BNGA	Bank Cimb Niaga
13	BNII	Bank International Indonesia
14	BNLI	Bank Permata
15	BSWD	Bank Swadesi
16	BVIC	Bank Victoria
17	MAYA	Bank Mayapada
18	MCOR	Bank Windu
19	MEGA	Bank Mega
20	SDRA	Bank Saudara

Lampiran 2

Daftar Nama Perusahaan Perbankan

Tahun 2015

No.	Kode Bank	Nama Bank
1	AGRO	Bank BRI Agro
2	BBCA	Bank Central Asia
3	BBKP	Bank Bukopin
4	BBMD	PT Bank Mestika Dharma
5	BBNI	Bank Negara Indonesia
6	BBNP	Bank Nusantara Parahyangan
7	BBRI	Bank Rakyat Indonesia
8	BBTN	Bank Tabungan Negara
9	BBYB	Bank Yudha Bhakti
10	BJBR	Bank Jawa Barat
11	BJTM	Bank Pembangunan Daerah Jawa Timur
12	BKSW	Bank Kesawan
13	BMAS	Bank Pembangunan Daerah Jawa Timur
14	BMRI	Bank Mandiri
15	BNBA	Bank Bumi Arta
16	BNGA	Bank Cimb Niaga
17	BNII	Bank International Indonesia
18	BNLI	Bank Permata
19	BSIM	Bank Sinarmas
20	BTPN	Bank Tabungan Pensiunan Negara
21	BVIC	Bank Victoria
22	DNAR	Bank Dinar Indonesia
23	INPC	Bank Artha Graha Internasional
24	MAYA	Bank Mayapada

Lampiran 2 (lanjutan)

Daftar Nama Perusahaan Perbankan

Tahun 2015

No.	Kode Bank	Nama Bank
25	MCOR	Bank Windu
26	MEGA	Bank Mega
27	NAGA	Bank Mitraniaga
28	NISP	Bank OCBC NISP
29	NOBU	Bank Nationalnobu
30	PNBN	Bank Pan Indonesia
31	PNBS	Bank Panin Dubai Syariah
32	SDRA	Bank Saudara

Lampiran 3

Data Harga Saham, Laba Bersih, Nilai Buku Ekuitas, Pendapatan Komprehennsif Lain, dan Kualitas Audit

Tahun 2014

No.	Kode Bank	P	EPS	BVS	OCI	KA
1	AGRO	104	8	6.335.481.751	744.165.971	1
2	BACA	204	12	9.211.199.612.745	332.367.647	0
3	BBCA	14.825	669	552.392.016.736.796	1.141.664.148	1
4	BBKP	710	80	78.949.535.904.225	1.045.750.704	1
5	BBNI	7.225	578	416.526.490.193.218	1.649.097.855	1
6	BBNP	2.310	143	9.465.267.093.195	41.788.959	0
7	BBRI	13.275	983	801.901.972.593.823	1.865.160.000	1
8	BBTN	1.255	106	144.470.487.250.996	888.944.223	1
9	BDMN	5.125	272	195.676.848.401.171	549.931.122	1
10	BJBR	1.045	115	75.775.403.291.866	1.071.803.828	1
11	BNBA	165	25	5.127.826.989.830	314.108.099	1
12	BNGA	800	17	232.906.529.588.750	3.368.865.000	1
13	BNII	195	11	142.658.627.974.359	3.976.066.667	1
14	BNLI	1.605	134	185.245.029.021.807	1.026.239.875	1
15	BSWD	5.350	122	5.198.317.591.139	19.761.870	0
16	BVIC	120	15	21.211.260.424.875	978.186.958	1
17	MAYA	28	125	34.983.542.535.714	15.711.071.429	0
18	MCOR	275	9	9.738.502.083.636	671.440.000	0
19	MEGA	2.150	86	66.620.127.643.721	389.846.512	1
20	SDRA	1.400	48	16.423.827.063.571	98.521.429	1

Lampiran 4

Data Harga Saham, Laba Bersih, Nilai Buku Ekuitas, Pendapatan Komprehennsif Lain, dan Kualitas Audit

Tahun 2015

No.	Kode Bank	P	EPS	BVS	OCI	KA
1	AGRO	102	9	8.295.756.581	608.974.284	1
2	BBCA	14.825	731	594.338.911.961.282	1.193.356.155	1
3	BBKP	710	106	94.244.204.361.972	1.333.794.366	1
4	BBMD	1.590	59	9.405.102.769.260	121.617.382	0
5	BBNI	7.225	487	478.660.276.800.830	2.849.075.017	1
6	BBNP	2.310	99	8.609.902.667.619	28.946.690.909	0
7	BBRI	13.275	1.030	878.368.662.347.797	1.873.606.780	1
8	BBTN	1.255	175	171.681.737.430.279	1.443.296.414	1
9	BBYB	93	14	3.385.062.565.644	644.727.005	0
10	BJBR	1.000	142	88.621.361.529.000	1.369.829.000	1
11	BJTM	550	59	42.737.252.509.091	1.608.187.273	0
12	BKSW	330	18	25.686.941.530.303	482.312.121	1
13	BMAS	338	10	5.330.634.820.920	661.028.328	1
14	BMRI	12.475	852	910.004.659.075.751	1.639.024.369	1
15	BNBA	165	25	6.534.943.190.503	3.907.198.685	1
16	BNGA	800	17	238.586.539.668.750	289.616.250	1
17	BNII	195	17	156.891.445.076.923	6.179.461.538	1
18	BNLI	1.605	21	182.587.247.257.321	1.181.376.324	1
19	BSIM	406	13	27.829.284.362.069	1.198.532.020	0
20	BTPN	4.220	291	81.023.758.781.043	33.469.668	1
21	BVIC	120	14	23.083.755.735.792	2.948.914.475	1
22	DNAR	160	6	2.063.413.447.297	84.937.860	0

Lampiran 4 (lanjutan)

Data Harga Saham, Laba Bersih, Nilai Buku Ekuitas, Pendapatan Komprehennsif Lain, dan Kualitas Audit

Tahun 2015

No.	Kode Bank	P	EPS	BVS	OCI	KA
23	INPC	76	5	24.825.124.276.316	983.736.842	0
24	MAYA	1.525	163	47.277.941.154.093	431.623.965	1
25	MCOR	275	11	10.057.574.131	247.101.818	1
26	MEGA	2.450	151	68.202.023.887.755	1.897.007.347	1
27	NAGA	190	7	2.028.604.750.164	158.748.026	0
28	NISP	1.400	131	120.480.401.925.665	1.048.557.857	1
29	NOBU	815	4	6.696.611.700.614	8.820.859	0
30	PNBN	1.425	58	183.013.652.750.175	5.434.414.035	1
31	PNBS	233	5	7.130.624.040.133	317.147.910	1
32	SDRA	1.150	52	20.005.711.180.870	223.500.870	1

Lampiran 5

Pengungkapan Wajib Pernyataan Laba atau Rugi dan OCI Menurut KPMG

Tahun 2014

No.	Kode Bank	Tingkat Pengungkapan
1	AGRO	38%
2	BACA	46%
3	BBCA	41%
4	BBKP	44%
5	BBNI	39%
6	BBNP	44%
7	BBRI	50%
8	BBTN	53%
9	BDMN	46%
10	BJBR	38%
11	BNBA	54%
12	BNGA	50%
13	BNII	39%
14	BNLI	39%
15	BSWD	44%
16	BVIC	50%
17	MAYA	41%
18	MCOR	47%
19	MEGA	39%
20	SDRA	46%

Lampiran 6

Pengungkapan Wajib Pernyataan Laba atau Rugi dan OCI Menurut KPMG

Tahun 2015

No.	Kode Bank	Tingkat Pengungkapan
1	AGRO	30%
2	BBCA	45%
3	BBKP	51%
4	BBMD	45%
5	BBNI	40%
6	BBNP	50%
7	BBRI	48%
8	BBTN	53%
9	BBYB	46%
10	BJBR	47%
11	BJTM	41%
12	BKSW	44%
13	BMAS	43%
14	BMRI	43%
15	BNBA	46%
16	BNGA	47%
17	BNII	45%
18	BNLI	40%
19	BSIM	53%
20	BTPN	43%
21	BVIC	54%
22	DNAR	52%
23	INPC	44%
24	MAYA	47%

Lampiran 6 (lanjutan)

Pengungkapan Wajib Pernyataan Laba atau Rugi dan OCI Menurut KPMG

Tahun 2015

No.	Kode Bank	Tingkat Pengungkapan
25	MCOR	43%
26	MEGA	49%
27	NAGA	43%
28	NISP	52%
29	NOBU	47%
30	PNBN	52%
31	PNBS	44%
32	SDRA	52%

Lampiran 7

Statement of profit or loss and OCI

3.1 Revenue

Disclose:

a. the amount of each significant category of revenue recognised during the period including revenue arising from:
   i. the sale of goods;
   ii. the rendering of services;
   iii. interest;
   iv. royalties; and
   v. dividends; and
b. the amount of revenue arising from exchanges of goods or services included in each significant category of revenue.

Construction contracts

Disclose the amount of contract revenue recognised as revenue in the period.

Disclose for contracts in progress at the reporting date:

a. the aggregate amount of costs incurred and recognised profits (less recognised losses) to date;
b. the amount of advances received; and
c. the amount of retentions.

If the entity recognises revenue under the percentage of completion method for agreements that meet all the criteria of IAS 18.14 continuously as construction progresses, then disclose:

a. how it determines which agreements meet all the criteria in IAS 18.14 continuously as construction progresses;
b. the amount of revenue arising from such agreements in the period; and
c. the methods used to determine the stage of completion of agreements in progress.

In addition to the disclosures required by IFRIC 15.20, for agreements that are in progress at the reporting date, disclose:

a. the aggregate amount of costs incurred and recognised profits (less recognised losses) to date; and
b. the amount of advances received.

3.2 Government grants

Disclosure of the grant may be necessary for a proper understanding of the financial statements. Disclosure of the effect of the grants on any item of income or expense, which is required to be disclosed separately, is usually appropriate.

Disclose:

a. the nature and extent of government grants recognised in the financial statements and an indication of other forms of government assistance from which the entity has benefited directly; and
b. unfulfilled conditions and other contingencies attaching to government assistance that has been recognised.

3.3 Employee benefits

Short-term employee benefits

Although IAS 19 does not require specific disclosures about short-term employee benefits, other IFRSs may require disclosures. For example, IAS 24 requires disclosures about employee benefits for key management personnel. IAS 1 requires disclosure of employee benefits expense.

Defined contribution plans

Disclose the amount recognised as an expense for defined contribution plans.

When required by IAS 24, disclose information about contributions to defined contribution plans for key management personnel.

Defined benefit plans

Some entities distinguish current assets and liabilities from non-current assets and liabilities. IAS 19 does not specify whether an entity should distinguish current and non-current portions of assets and liabilities arising from post-employment benefits.

IAS 19.120 requires the entity to recognise service cost and net interest on the net defined benefit liability (asset) in profit or loss. IAS 19 does not specify how the entity should present service cost and net interest on the net defined benefit liability (asset). Presents those components in accordance with IAS 1.

Disclose information that:
a. explains the characteristics of the defined benefit plans and risks associated with them;
b. identifies and explains the amounts in the financial statements arising from the defined benefit plans; and
c. describes how the defined benefit plans may affect the amount, timing and uncertainty of the entity's future cash flows.

To meet the objectives in IAS 19.135, consider all of the following:
a. the level of detail necessary to satisfy the disclosure requirements;
b. how much emphasis to place on each of the various requirements;
c. how much aggregation or disaggregation to undertake; and
d. whether users of financial statements need additional information to evaluate the quantitative information disclosed.

If the disclosures provided in accordance with the requirements in IAS 19 and other IFRSs are insufficient to meet the objectives in IAS 19.135, then disclose additional information necessary to meet those objectives. For example, the entity may present an analysis of the present value of the defined benefit obligation that distinguishes the nature, characteristics and risks of the obligation. Such a disclosure could distinguish:
a. between amounts owing to active members, deferred members and pensioners;
b. between vested benefits and accrued but not vested benefits; and
c. between conditional benefits, amounts attributable to future salary increases and other benefits.

The entity assesses whether all or some disclosures should be disaggregated to distinguish plans or groups of plans with materially different risks. For example, the entity may disaggregate disclosure about plans showing one or more of the following features:
a. different geographical locations;
b. different characteristics such as flat salary pension plans, final salary pension plans or post-employment medical plans;

c. different regulatory environments;
d. different reporting segments; and
e. different funding arrangements (e.g. wholly unfunded, wholly or partly funded).

Characteristics of defined benefit plans and risks associated with them

Disclose:

a. information about the characteristics of its defined benefit plans, including:
    i. the nature of the benefits provided by the plan (e.g. final salary defined benefit plan or contribution-based plan with guarantee);
    ii. a description of the regulatory framework in which the plan operates – e.g. the level of any minimum funding requirements and any effect of the regulatory framework on the plan, such as the asset ceiling (see IAS 19.64); and
    iii. a description of any other entity's responsibilities for the governance of the plan – e.g. responsibilities of trustees or of board members of the plan;
b. a description of the risks to which the plan exposes the entity, focused on any unusual, entity-specific or plan-specific risks, and of any significant concentrations of risk. For example, if plan assets are invested primarily in one class of investments – e.g. property, the plan may expose the entity to a concentration of property market risk; and
c. a description of any plan amendments, curtailments and settlements.

Explanation of amounts in the financial statements

Provide a reconciliation from the opening balance to the closing balance for each of the following, if applicable:

a. the net defined benefit liability (asset), showing separate reconciliations for:
    i. plan assets;
    ii. the present value of the defined benefit obligation; and
    iii. the effect of the asset ceiling; and
b. any reimbursement rights.

Describe the relationship between any reimbursement right and the related obligation.

Show, if applicable, in each reconciliation listed in IAS 19.140:

a. current service cost;
b. interest income or expense;
c. remeasurements of the net defined benefit liability (asset), showing separately:
    i. the return on plan assets, excluding amounts included in interest in IAS 19.141(b);
    ii. actuarial gains and losses arising from changes in demographic assumptions (see IAS 19.76(a));
    iii. actuarial gains and losses arising from changes in financial assumptions (see IAS 19.76(b)); and
    iv. changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest in IAS 19.141(b). Also disclose how the entity determined the maximum economic benefit available – i.e. whether those benefits would be in the form of refunds, reductions in future contributions or a combination of both;
d. past service cost and gains and losses arising from settlements. As permitted by IAS 19.100, past service cost and gains and losses arising from settlements need not be distinguished if they occur together;
e. the effect of changes in foreign exchange rates;
f. contributions to the plan, showing separately those by the employer and by plan participants;
g. payments from the plan, showing separately the amount paid in respect of any settlements; and
h. the effects of business combinations and disposals.

Disaggregate the fair value of the plan assets into classes that distinguish the nature and risks of those assets, subdividing each class of plan asset into those that have a quoted market price in an active market (see IAS 39.AG71) and those that do not. For example, and considering the level of disclosure discussed in IAS 19.136, the entity could distinguish between:

a. cash and cash equivalents;
b. equity instruments (segregated by industry type, company size, geography etc);
c. debt instruments (segregated by type of issuer, credit quality, geography etc);
d. real estate (segregated by geography etc);
e. derivatives (segregated by type of underlying risk in the contract – e.g. interest rate contracts, foreign exchange contracts, equity contracts, credit contracts, longevity swaps etc);
f. investment funds (segregated by type of fund);
g. asset-backed securities; and
h. structured debt.

Disclose the fair value of the entity's own transferable financial instruments held as plan assets and the fair value of plan assets that are property occupied by, or other assets used by, the entity.

Disclose the significant actuarial assumptions used to determine the present value of the defined benefit obligation (see IAS 19.76). Such disclosure is required to be in absolute terms (e.g. as an absolute percentage and not just as a margin between different percentages and other variables). When the entity provides disclosures in total for a grouping of plans, then provide such disclosures in the form of weighted averages or relatively narrow ranges.

In our experience, in measuring the defined benefit obligation an entity might […] use different discount rates derived from the same yield curve for different categories of plan members in order to match more closely the expected timing of the benefit payments for each category. […] If an entity uses [this] approach […], then it considers whether separate disclosure should be made of the different weighted-average rates used for calculation of the defined benefit obligation and current service cost.

In our experience, entities generally determine discount rates for defined benefit plans using methodologies and data sources that are consistent from period to period. It may be appropriate, in certain circumstances, to consider the appropriateness of previously used methodologies, especially in response to any significant changes in market conditions. In our view, a change in the method used to select a discount rate may be appropriate when that change results in a more reliable estimate. We believe that this would be a change in an accounting estimate as opposed to a change in accounting policy in accordance with IAS 8. If an entity changes its approach to determining a discount rate, then it provides disclosures under IAS 8. In such cases, an entity discloses the nature and amount of a change in an accounting estimate that affects the current period or is expected to have an impact on future periods. See Chapter 19 'Accounting policies, errors and estimates'.

Amount, timing and uncertainty of future cash flows

Disclose:

a. a sensitivity analysis for each significant actuarial assumption (see IAS 19.144) as of the reporting date, showing how the defined benefit obligation would have been affected by changes in the relevant actuarial assumption that were reasonably possible at that date;
b. the methods and assumptions used in preparing the sensitivity analyses required by IAS 19.145(a) and the limitations of those methods; and
c. changes from the previous period in the methods and assumptions used in preparing the sensitivity analyses, and the reasons for such changes.

Despite the requirement to apply IAS 19 retrospectively in accordance with IAS 8, in financial statements for periods beginning before 1 January 2014, the entity need not present comparative information for the disclosures required by IAS 19.145 about the sensitivity of the defined benefit obligation.

Disclose a description of any asset-liability matching strategies used by the plan or the entity, including the use of annuities and other techniques, such as longevity swaps, to manage risk.

To provide an indication of the effect of the defined benefit plan on the entity's future cash flows, disclose:

a. a description of any funding arrangements and funding policy that affect future contributions;
b. the expected contributions to the plan for the next annual reporting period; and
c. information about the maturity profile of the defined benefit obligation. This will include the weighted-average duration of the defined benefit obligation and may include other information about the distribution of the timing of benefit payments, such as a maturity analysis of the benefit payments.

Multi-employer plans

If the entity participates in a multi-employer defined benefit plan, then disclose:

a. a description of the funding arrangements, including the method used to determine the entity's rate of contributions and any minimum funding requirements;
b. a description of the extent to which the entity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan;
c. a description of any agreed allocation of a deficit or surplus on:
    i. wind-up of the plan; or
    ii. the entity's withdrawal from the plan;
d. if the entity accounts for that plan as if it were a defined contribution plan in accordance with IAS 19.34, then disclose the following, in addition to the information required by IAS 19.148(a)–(c) and instead of the information required by IAS 19.139–147:
    i. the fact that the plan is a defined benefit plan;
    ii. the reason why sufficient information is not available to enable the entity to account for the plan as a defined benefit plan;
    iii. the expected contributions to the plan for the next annual reporting period;
    iv. information about any deficit or surplus in the plan that may affect the amount of future contributions, including the basis used to determine that deficit or surplus and the implications, if any, for the entity; and
    v. an indication of the level of participation of the entity in the plan compared with other participating entities. Examples of measures for such an indication include the entity's proportion of the total contributions to the plan or the entity's proportion of the total number of active members, retired members and former members entitled to benefits, if that information is available.

Group plans (defined benefit plans that share risks between entities under common control)

If the entity participates in a defined benefit plan that shares risks between entities under common control, then disclose:

a. the contractual agreement or stated policy for charging the net defined benefit cost or the fact that there is no such policy;
b. the policy for determining the contribution to be paid by the entity;
c. if the entity accounts for an allocation of the net defined benefit cost as noted in IAS 19.41, all the information about the plan as a whole required by IAS 19.135–147; and

d. if the entity accounts for the contribution payable for the period as noted in IAS 19.41, the information about the plan as a whole required by IAS 19.135–137, 139, 142–144 and 147(a)–(b).

The information required by IAS 19.149(c)–(d) can be disclosed by cross-reference to disclosures in another group entity's financial statements if:
a. that group entity's financial statements separately identify and disclose the information required about the plan; and
b. that group entity's financial statements are available to users of the financial statements on the same terms as the financial statements of the entity and at the same time as, or earlier than, the financial statements of the entity.

Related party transactions

When required by IAS 24, disclose information about:
a. related party transactions with post-employment benefit plans; and
b. post-employment benefits for key management personnel.

Contingent liabilities

When required by IAS 37, disclose information about contingent liabilities arising from post-employment benefit obligations.

Other long-term employee benefits

Although IAS 19 does not require specific disclosures about other long-term employee benefits, other IFRSs may require disclosures. For example, IAS 24 requires disclosures about employee benefits for key management personnel. IAS 1 requires disclosure of employee benefits expense.

Termination benefits

Although IAS 19 does not require specific disclosures about termination benefits, other IFRSs may require disclosures. For example, IAS 24 requires disclosures about employee benefits for key management personnel. IAS 1 requires disclosure of employee benefits expense.

3.4 Share-based payments

Disclose information that enables users of the financial statements to understand the nature and extent of share-based payment arrangements that existed during the period.

IFRS 2 is not required to be applied for certain equity-settled share-based payment transactions (e.g. grants made before 7 November 2002 where the fair value was not disclosed at that time). However, the disclosure requirements in IFRS 2.44–45 apply to equity-settled grants whether or not they are accounted for according to IFRS 2.

Disclose:

a. a description of each type of share-based payment arrangement that existed at any time during the period, including the general terms and conditions of each arrangement, such as vesting requirements, the maximum term of options granted and the method of settlement (e.g. whether in cash or equity). Substantially similar types of share-based payment arrangements may aggregate this information, unless separate disclosure of each arrangement is necessary to understand the nature and extent of share-based payment arrangements that existed during the period;
b. the number and weighted-average exercise prices of share options for each of the following groups of options:
    i. outstanding at the beginning of the period;
    ii. granted during the period;
    iii. forfeited during the period;
    iv. exercised during the period;
    v. expired during the period;
    vi. outstanding at the end of the period; and
    vii. exercisable at the end of the period;
c. for share options exercised during the period, disclose the weighted-average share price at the date of exercise. If options were exercised on a regular basis throughout the period, then the entity may instead disclose the weighted-average share price during the period; and
d. for share options outstanding at the end of the period, disclose the range of exercise prices and weighted-average remaining contractual life. If the range of exercise prices is wide, then the outstanding options are divided into ranges that are meaningful for assessing the number and timing of additional shares that may be issued and the cash that may be received upon exercise of those options.

We believe that an arrangement that provides the employee with a choice of two settlement alternatives that are mutually exclusive, and in which only one of the alternatives would be accounted for under IFRS 2, should be accounted for as a share-based payment by applying the requirements in IFRS 2 for compound instruments by analogy. […] Even if there is no equity component to account for, we believe that the disclosure requirements of IFRS 2 should be applied.

If […] a share purchase is a share-based payment, then an […] issue is whether there is any cost to recognise if the transaction appears to be at fair value. Even if there is no cost to recognise – e.g. because the purchase price is equal to the grant-date fair value of the equity instruments granted – in our view the disclosure requirements of IFRS 2 still apply.

Fair value disclosures

Disclose information that enables users of the financial statements to understand how the fair value of the goods or services received, or the fair value of the equity instruments granted, during the period was determined.

If the entity has measured directly the fair value of goods or services received during the period, then disclose how that fair value was determined (e.g. whether fair value was measured at a market price for those goods or services).

Fair value measure of goods and services
If the entity has measured the fair value of goods or services received as consideration for equity instruments of the entity indirectly, with reference to the fair value of the equity instruments granted, then disclose:

a. for share options granted during the period, the weighted-average fair value of those options at the measurement date and information on how that fair value was measured, including:
    i. the option pricing model used and the inputs to that model, including the weighted-average share price, exercise price, expected volatility, option life, expected dividends, the risk-free interest rate and any other inputs to the model, including the method used and the assumptions made to incorporate the effects of expected early exercise;

ii. how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and
iii. whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition;

b. for other equity instruments granted during the period (i.e. other than share options), the number and weighted-average fair value of those equity instruments at the measurement date and information on how that fair value was measured, including:
    i. if fair value was not measured on the basis of an observable market price, how it was determined;
    ii. whether and how expected dividends were incorporated into the measurement of fair value; and
    iii. whether and how any other features of the equity instruments granted were incorporated into the measurement of fair value; and
c. for share-based payment arrangements that were modified during the period:
    i. an explanation of those modifications;
    ii. the incremental fair value granted (as a result of those modifications); and
    iii. information on how the incremental fair value granted was measured, consistently with the requirements set out in IFRS 2.47(a)–(b), when applicable.

There are specific disclosure requirements on the measurement of fair value for share options. In our view, such disclosures should also be provided for cash-settled share-based payments – e.g. share appreciation rights. We believe that for cash-settled share-based payments, the following disclosures on measurement of fair value should be provided.

Awards granted during the period: *Disclosures on the measurement of fair value at grant date and at the reporting date.*

Awards granted in previous periods but unexercised at the reporting date: *Disclosures on the measurement of fair value at the reporting date.*

If the entity has rebutted the presumption in IFRS 2.13, that the fair value of the goods or services can be measured reliably, then disclose that fact and give an explanation of why the presumption was rebutted.

Effect of share-based payment transactions on profit or loss, financial position and equity

Disclose information that enables users of the financial statements to understand the effect of share-based payment transactions on the entity's profit or loss for the period and on its financial position. Disclose:

a. the total expense recognised for the period arising from share-based payment transactions in which the goods or services received did not qualify for recognition as assets and hence were recognised immediately as an expense, including separate disclosure of that portion of the total expense that arises from transactions accounted for as equity-settled share-based payment transactions; and
b. for liabilities arising from share-based payment transactions:
    i. the total carrying amount at the end of the period; and
    ii. the total intrinsic value at the end of the period of liabilities for which the counterparty's right to cash or other assets had vested by the end of the period (e.g. vested share appreciation rights).

Except for those share-based payment transactions in which equity instruments of a subsidiary have been granted, IFRS does not address whether an increase in equity recognised in connection with a share-based payment transaction should be presented in a separate component within equity or within retained earnings. In our view, either approach is allowed under IFRS. If a separate component is presented, then the nature of the reserve should be disclosed.

Other

If the information required to be disclosed by IFRS 2 does not satisfy the principles described in IFRS 2.44, 46 and 50, then disclose such additional information as is necessary to satisfy these principles.

3.5 Borrowing costs

Disclose:

a. the amount of borrowing costs capitalised during the period; and
b. the capitalisation rate used to determine the amount of borrowing costs eligible for capitalisation

Lampiran 8

Hasil Analisis Deskriptif, Uji Asumsi Klasik, Regresi Berganda, dan MRA

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
P	52	28	14825	2527,96	4059,341
EPS	52	4,22	1030,43	160,3737	257,90865
BVS	52	6335	910004659	144496985,92	227191081,255
OCI	52	8	28946	2061,71	4496,687
Valid N (listwise)	52				

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	OCI, EPS, BVS(a)	.	Enter

a All requested variables entered.
b Dependent Variable: P

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,954(a)	,911	,905	1248,995	2,213

a Predictors: (Constant), OCI, EPS, BVS
b Dependent Variable: P

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	765511429,554	3	255170476,518	163,572	,000(a)
	Residual	74879478,369	48	1559989,133		
	Total	840390907,923	51			

a Predictors: (Constant), OCI, EPS, BVS
b Dependent Variable: P

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	156,705	222,206		,705	,484		
	EPS	14,911	1,974	,947	7,552	,000	,118	8,477
	BVS	1,25E-007	,000	,007	,056	,956	,118	8,482
	OCI	-,019	,039	-,021	-,476	,636	,997	1,003

a Dependent Variable: P

Coefficient Correlations(a)

Model			OCI	EPS	BVS
1	Correlations	OCI	1,000	-,044	,050
		EPS	-,044	1,000	-,939
		BVS	,050	-,939	1,000
	Covariances	OCI	,002	-,003	4,40E-009
		EPS	-,003	3,898	-4,16E-006
		BVS	4,40E-009	-4,16E-006	5,03E-012

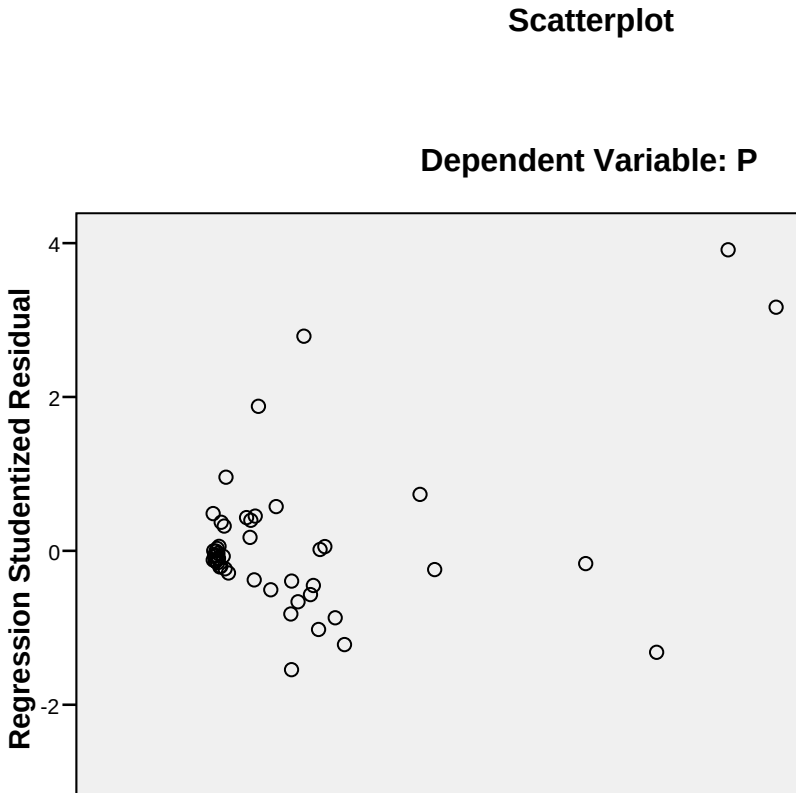
a Dependent Variable: P

Residuals Statistics(a)

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	220,32	15597,17	2527,96	3874,278	52
Std. Predicted Value	-,596	3,373	,000	1,000	52
Standard Error of Predicted Value	178,146	1069,287	304,133	167,456	52
Adjusted Predicted Value	-2231,84	16342,69	2477,70	3981,884	52
Residual	-2322,169	4644,525	,000	1211,703	52
Std. Residual	-1,859	3,719	,000	,970	52
Stud. Residual	-2,137	3,913	,013	1,051	52
Deleted Residual	-3067,688	5142,032	50,262	1492,604	52
Stud. Deleted Residual	-2,223	4,692	,037	1,149	52
Mahal. Distance	,057	36,399	2,942	5,722	52
Cook's Distance	,000	2,423	,079	,344	52
Centered Leverage Value	,001	,714	,058	,112	52

a Dependent Variable: P

Charts


Scatterplot
Dependent Variable: P
Regression Studentized Residual
4
2
0
-2

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	LnOCI, LnEPS, LnBVS(a)	.	Enter

a All requested variables entered.
b Dependent Variable: LnP

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,885(a)	,784	,770	,75405	1,758

a Predictors: (Constant), LnOCI, LnEPS, LnBVS
b Dependent Variable: LnP

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	98,944	3	32,981	58,006	,000(a)
	Residual	27,292	48	,569		
	Total	126,236	51			

a Predictors: (Constant), LnOCI, LnEPS, LnBVS
b Dependent Variable: LnP

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	3,519	,771		4,564	,000		
	LnEPS	,764	,087	,762	8,748	,000	,594	1,684
	LnBVS	,128	,054	,214	2,373	,022	,556	1,799
	LnOCI	-,306	,072	-,302	-4,250	,000	,893	1,120

a Dependent Variable: LnP

Coefficient Correlations(a)

Model			LnOCI	LnEPS	LnBVS
1	Correlations	LnOCI	1,000	-,009	-,253
		LnEPS	-,009	1,000	-,614
		LnBVS	-,253	-,614	1,000
	Covariances	LnOCI	,005	-5,56E-005	-,001
		LnEPS	-5,56E-005	,008	-,003
		LnBVS	-,001	-,003	,003

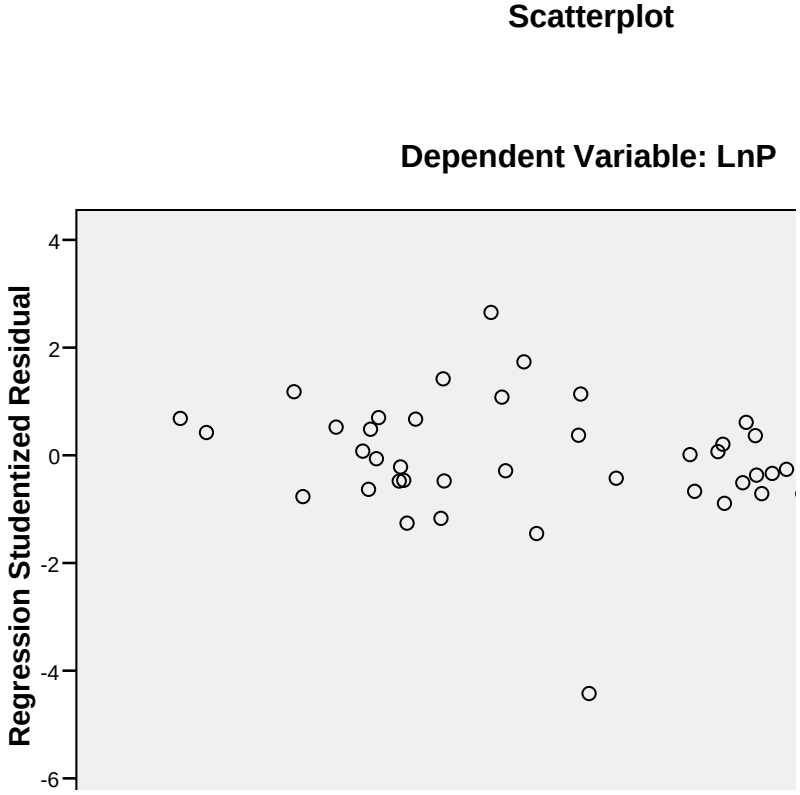
a Dependent Variable: LnP

Residuals Statistics(a)

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	4,2037	9,1490	6,7210	1,39286	52
Std. Predicted Value	-1,807	1,743	,000	1,000	52
Standard Error of Predicted Value	,113	,391	,197	,072	52
Adjusted Predicted Value	4,0415	9,2429	6,7046	1,41307	52
Residual	-3,14495	1,81320	,00000	,73153	52
Std. Residual	-4,171	2,405	,000	,970	52
Stud. Residual	-4,424	2,652	,010	1,026	52
Deleted Residual	-3,53780	2,20620	,01642	,81900	52
Stud. Deleted Residual	-5,688	2,841	-,010	1,151	52
Mahal. Distance	,157	12,736	2,942	3,102	52
Cook's Distance	,000	,611	,031	,099	52
Centered Leverage Value	,003	,250	,058	,061	52

a Dependent Variable: LnP

Charts



NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		52
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	,73153114
Most Extreme Differences	Absolute	,109
	Positive	,086
	Negative	-,109
Kolmogorov-Smirnov Z		,784
Asymp. Sig. (2-tailed)		,570

a Test distribution is Normal.
b Calculated from data.

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	OCI, EPS, BVS(a)	.	Enter

a All requested variables entered.
b Dependent Variable: AbsRes1

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,629(a)	,396	,358	769,00807	1,884

a Predictors: (Constant), OCI, EPS, BVS
b Dependent Variable: AbsRes1

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	18574591,227	3	6191530,409	10,470	,000(a)
	Residual	28385923,505	48	591373,406		
	Total	46960514,732	51			

a Predictors: (Constant), OCI, EPS, BVS
b Dependent Variable: AbsRes1

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	352,784	136,812		2,579	,013		
	EPS	3,898	1,216	1,048	3,207	,002	,118	8,477
	BVS	-2,03E-006	,000	-,481	-1,470	,148	,118	8,482
	OCI	,023	,024	,109	,972	,336	,997	1,003

a Dependent Variable: AbsRes1

Coefficient Correlations(a)

Model			OCI	EPS	BVS
1	Correlations	OCI	1,000	-,044	,050
		EPS	-,044	1,000	-,939
		BVS	,050	-,939	1,000
	Covariances	OCI	,001	-,001	1,67E-009
		EPS	-,001	1,478	-1,58E-006
		BVS	1,67E-009	-1,58E-006	1,91E-012

a Dependent Variable: AbsRes1

Residuals Statistics(a)

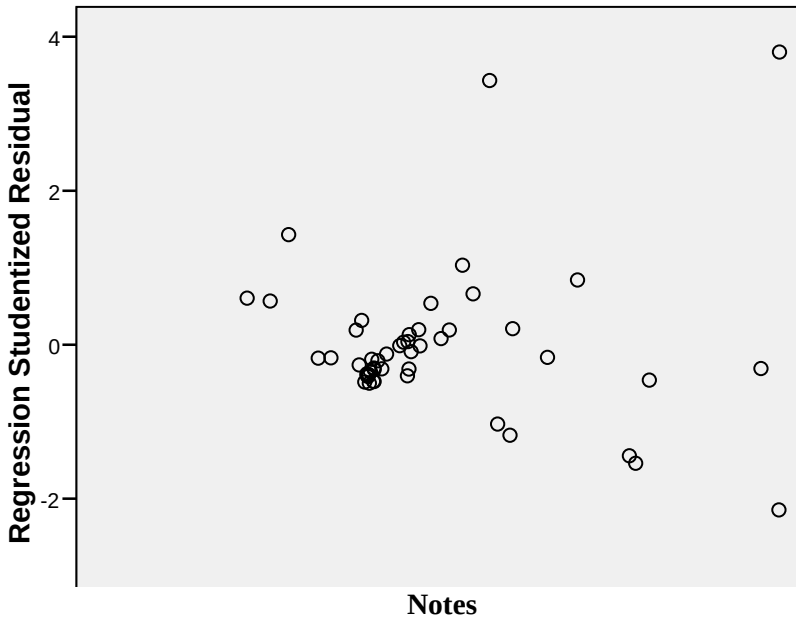
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-58,3657	2630,6018	732,7368	603,49621	52
Std. Predicted Value	-1,311	3,145	,000	1,000	52
Standard Error of Predicted Value	109,685	658,362	187,255	103,103	52
Adjusted Predicted Value	-146,3069	2881,5505	746,8468	657,20648	52
Residual	-1399,25427	2778,33545	,00000	746,04741	52
Std. Residual	-1,820	3,613	,000	,970	52
Stud. Residual	-2,145	3,801	-,007	1,028	52
Deleted Residual	-1945,36609	3075,94189	-14,11009	843,21422	52
Stud. Deleted Residual	-2,233	4,499	,016	1,123	52
Mahal. Distance	,057	36,399	2,942	5,722	52
Cook's Distance	,000	,449	,036	,090	52
Centered Leverage Value	,001	,714	,058	,112	52

a Dependent Variable: AbsRes1

Charts

Scatterplot

Dependent Variable: AbsRes



Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	BVS_PW, PW, EPS, EPS_PW, BVS(a)	.	Enter

a All requested variables entered.
b Dependent Variable: P

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,958(a)	,918	,909	1221,259	2,217

a Predictors: (Constant), BVS_PW, PW, EPS, EPS_PW, BVS
b Dependent Variable: P

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	771783152,247	5	154356630,449	103,493	,000(a)
	Residual	68607755,677	46	1491472,949		
	Total	840390907,923	51			

a Predictors: (Constant), BVS_PW, PW, EPS, EPS_PW, BVS
b Dependent Variable: P

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-609,023	1873,194		-,325	,747		
	EPS	22,834	22,403	1,451	1,019	,313	,001	1141,552
	BVS	9,26E-006	,000	,518	,355	,724	,001	1200,564
	PW	1559,028	4077,251	,019	,382	,704	,691	1,447
	EPS_PW	-16,993	49,385	-,494	-,344	,732	,001	1159,590
	BVS_PW	-2,06E-005	,000	-,524	-,356	,723	,001	1220,821

a Dependent Variable: P

Coefficient Correlations(a)

Model			BVS_PW	PW	EPS	EPS_PW	BVS
1	Correlations	BVS_PW	1,000	-,279	,930	-,936	-,996
		PW	-,279	1,000	-,086	,093	,274
		EPS	,930	-,086	1,000	-,996	-,935
		EPS_PW	-,936	,093	-,996	1,000	,935
		BVS	-,996	,274	-,935	,935	1,000
	Covariances	BVS_PW	3,34E-009	-,066	,001	-,003	-1,50E-009
		PW	-,066	16623977,418	-7827,144	18797,173	,029
		EPS	,001	-7827,144	501,891	-1102,217	-,001
		EPS_PW	-,003	18797,173	-1102,217	2438,874	,001
		BVS	-1,50E-009	,029	-,001	,001	6,80E-010

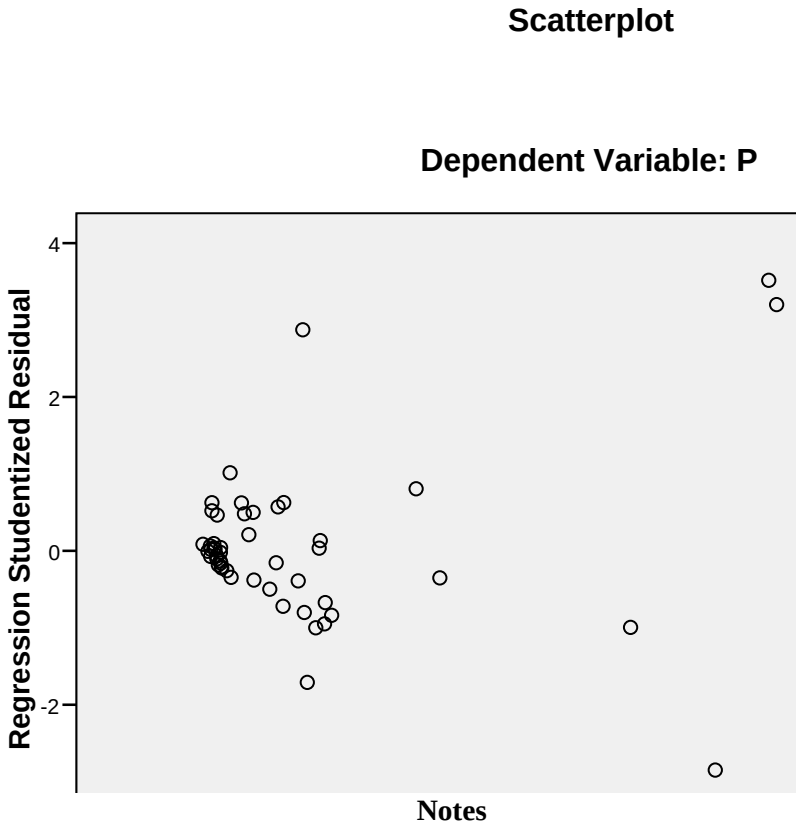
a Dependent Variable: P

Residuals Statistics(a)

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	14,71	14674,29	2527,96	3890,116	52
Std. Predicted Value	-,646	3,122	,000	1,000	52
Standard Error of Predicted Value	182,921	857,314	374,234	180,749	52
Adjusted Predicted Value	-154,11	15506,47	2559,14	4027,801	52
Residual	-2738,433	3824,973	,000	1159,849	52
Std. Residual	-2,242	3,132	,000	,950	52
Stud. Residual	-2,850	3,517	-,010	1,050	52
Deleted Residual	-4423,394	4822,914	-31,176	1433,815	52
Stud. Deleted Residual	-3,106	4,068	,007	1,140	52
Mahal. Distance	,163	24,152	4,904	5,909	52
Cook's Distance	,000	,833	,045	,141	52
Centered Leverage Value	,003	,474	,096	,116	52

a Dependent Variable: P

Charts


Scatterplot
Dependent Variable: P
Regression Studentized Residual
4
2
0
-2
Notes

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	BVS_PW, PW, EPS, EPS_PW, BVS(a)	.	Enter

a All requested variables entered.
b Dependent Variable: AbsRes2

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,166(a)	,028	-,078	,62773	1,986

a Predictors: (Constant), BVS_PW, PW, EPS, EPS_PW, BVS
b Dependent Variable: AbsRes2

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,517	5	,103	,262	,931(a)
	Residual	18,126	46	,394		
	Total	18,642	51			

a Predictors: (Constant), BVS_PW, PW, EPS, EPS_PW, BVS
b Dependent Variable: AbsRes2

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	,692	,963		,719	,476		
	EPS	,003	,012	1,483	,302	,764	,001	1141,552
	BVS	-3,91E-009	,000	-1,470	-,292	,772	,001	1200,564
	PW	-,072	2,096	-,006	-,034	,973	,691	1,447
	EPS_PW	-,007	,025	-1,412	-,285	,777	,001	1159,590
	BVS_PW	7,27E-009	,000	1,244	,245	,808	,001	1220,821

a Dependent Variable: AbsRes2

Coefficient Correlations(a)

Model			BVS_PW	PW	EPS	EPS_PW	BVS
1	Correlations	BVS_PW	1,000	-,279	,930	-,936	-,996
		PW	-,279	1,000	-,086	,093	,274
		EPS	,930	-,086	1,000	-,996	-,935
		EPS_PW	-,936	,093	-,996	1,000	,935
		BVS	-,996	,274	-,935	,935	1,000
	Covariances	BVS_PW	8,81E-016	-1,74E-008	3,18E-010	-7,05E-010	-3,97E-016
		PW	-1,74E-008	4,392	-,002	,005	7,71E-009
		EPS	3,18E-010	-,002	,000	,000	-1,44E-010
		EPS_PW	-7,05E-010	,005	,000	,001	3,18E-010
		BVS	-3,97E-016	7,71E-009	-1,44E-010	3,18E-010	1,80E-016

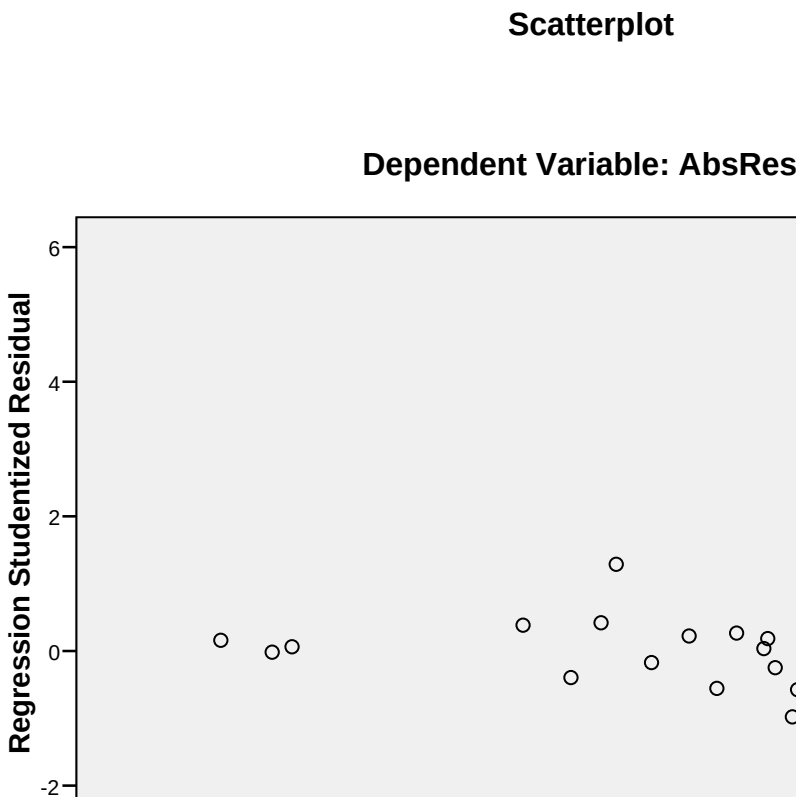
a Dependent Variable: AbsRes2

Residuals Statistics(a)

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	,2537	,7039	,6028	,10064	52
Std. Predicted Value	-3,469	1,005	,000	1,000	52
Standard Error of Predicted Value	,094	,441	,192	,093	52
Adjusted Predicted Value	,2049	,8957	,6071	,13618	52
Residual	-,60222	3,39245	,00000	,59616	52
Std. Residual	-,959	5,404	,000	,950	52
Stud. Residual	-1,010	5,608	-,003	,993	52
Deleted Residual	-,78087	3,65326	-,00435	,65366	52
Stud. Deleted Residual	-1,010	9,864	,082	1,509	52
Mahal. Distance	,163	24,152	4,904	5,909	52
Cook's Distance	,000	,403	,016	,058	52
Centered Leverage Value	,003	,474	,096	,116	52

a Dependent Variable: AbsRes2

Charts



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		52
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	1159,84917610
Most Extreme Differences	Absolute	,177
	Positive	,177
	Negative	-,114
Kolmogorov-Smirnov Z		1,274
Asymp. Sig. (2-tailed)		,078

a Test distribution is Normal.
b Calculated from data.

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	OCI_KA, EPS, OCI, KA, EPS_KA(a)	.	Enter

a All requested variables entered.
b Dependent Variable: P

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,956(a)	,913	,904	1257,419	2,066

a Predictors: (Constant), OCI_KA, EPS, OCI, KA, EPS_KA
b Dependent Variable: P

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	767660138,392	5	153532027,678	97,104	,000(a)
	Residual	72730769,531	46	1581103,685		
	Total	840390907,923	51			

a Predictors: (Constant), OCI_KA, EPS, OCI, KA, EPS_KA
b Dependent Variable: P

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	131,994	465,535		,284	,778		
	EPS	21,485	7,433	1,365	2,890	,006	,008	118,543
	OCI	-,041	,047	-,045	-,871	,388	,706	1,417
	KA	-16,014	569,172	-,002	-,028	,978	,477	2,096
	EPS_KA	-6,381	7,467	-,414	-,855	,397	,008	124,570
	OCI_KA	-,013	,151	-,004	-,085	,932	,698	1,433

a Dependent Variable: P

Coefficient Correlations(a)

Model			OCI_KA	EPS	OCI	KA	EPS_KA
1	Correlations	OCI_KA	1,000	,138	-,309	-,359	-,138
		EPS	,138	1,000	-,446	,500	-,995
		OCI	-,309	-,446	1,000	,014	,444
		KA	-,359	,500	,014	1,000	-,522
		EPS_KA	-,138	-,995	,444	-,522	1,000
	Covariances	OCI_KA	,023	,154	-,002	-30,766	-,156
		EPS	,154	55,250	-,154	2117,028	-55,250
		OCI	-,002	-,154	,002	,363	,154
		KA	-30,766	2117,028	,363	323957,132	-2217,584
		EPS_KA	-,156	-55,250	,154	-2217,584	55,758

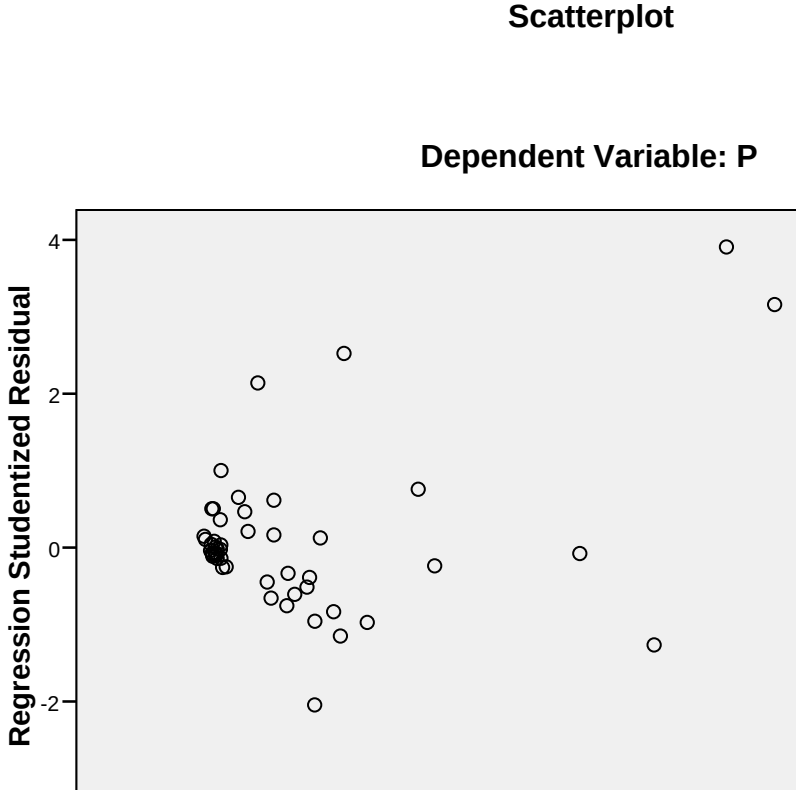
a Dependent Variable: P

Residuals Statistics(a)

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	42,40	15579,08	2527,96	3879,711	52
Std. Predicted Value	-,641	3,364	,000	1,000	52
Standard Error of Predicted Value	204,972	1119,356	386,635	183,288	52
Adjusted Predicted Value	-3596,71	16339,67	2450,05	4025,908	52
Residual	-2304,079	4665,692	,000	1194,192	52
Std. Residual	-1,832	3,711	,000	,950	52
Stud. Residual	-2,113	3,907	,018	1,069	52
Deleted Residual	-3068,707	5906,715	77,912	1642,444	52
Stud. Deleted Residual	-2,200	4,728	,043	1,169	52
Mahal. Distance	,374	39,435	4,904	6,759	52
Cook's Distance	,000	2,914	,093	,411	52
Centered Leverage Value	,007	,773	,096	,133	52

a Dependent Variable: P

Charts



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		52
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	1194,19157601
Most Extreme Differences	Absolute	,185
	Positive	,185
	Negative	-,094
Kolmogorov-Smirnov Z		1,334
Asymp. Sig. (2-tailed)		,057

a Test distribution is Normal.
b Calculated from data.

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	OCI_KA, EPS, OCI, KA, EPS_KA(a)	.	Enter

a All requested variables entered.
b Dependent Variable: AbsRes3

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,686(a)	,470	,413	715,67532	1,773

a Predictors: (Constant), OCI_KA, EPS, OCI, KA, EPS_KA
b Dependent Variable: AbsRes3

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	20932532,503	5	4186506,501	8,174	,000(a)
	Residual	23560793,208	46	512191,157		
	Total	44493325,711	51			

a Predictors: (Constant), OCI_KA, EPS, OCI, KA, EPS_KA
b Dependent Variable: AbsRes3

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	46,210	264,965		,174	,862		
	EPS	12,233	4,231	3,378	2,892	,006	,008	118,543
	OCI	,007	,027	,035	,273	,786	,706	1,417
	KA	346,533	323,951	,166	1,070	,290	,477	2,096
	EPS_KA	-10,050	4,250	-2,832	-2,365	,022	,008	124,570
	OCI_KA	-,054	,086	-,081	-,627	,534	,698	1,433

a Dependent Variable: AbsRes3

Coefficient Correlations(a)

Model			OCI_KA	EPS	OCI	KA	EPS_KA
1	Correlations	OCI_KA	1,000	,138	-,309	-,359	-,138
		EPS	,138	1,000	-,446	,500	-,995
		OCI	-,309	-,446	1,000	,014	,444
		KA	-,359	,500	,014	1,000	-,522
		EPS_KA	-,138	-,995	,444	-,522	1,000
	Covariances	OCI_KA	,007	,050	-,001	-9,966	-,050
		EPS	,050	17,898	-,050	685,801	-17,898
		OCI	-,001	-,050	,001	,118	,050
		KA	-9,966	685,801	,118	104944,400	-718,376
		EPS_KA	-,050	-17,898	,050	-718,376	18,062

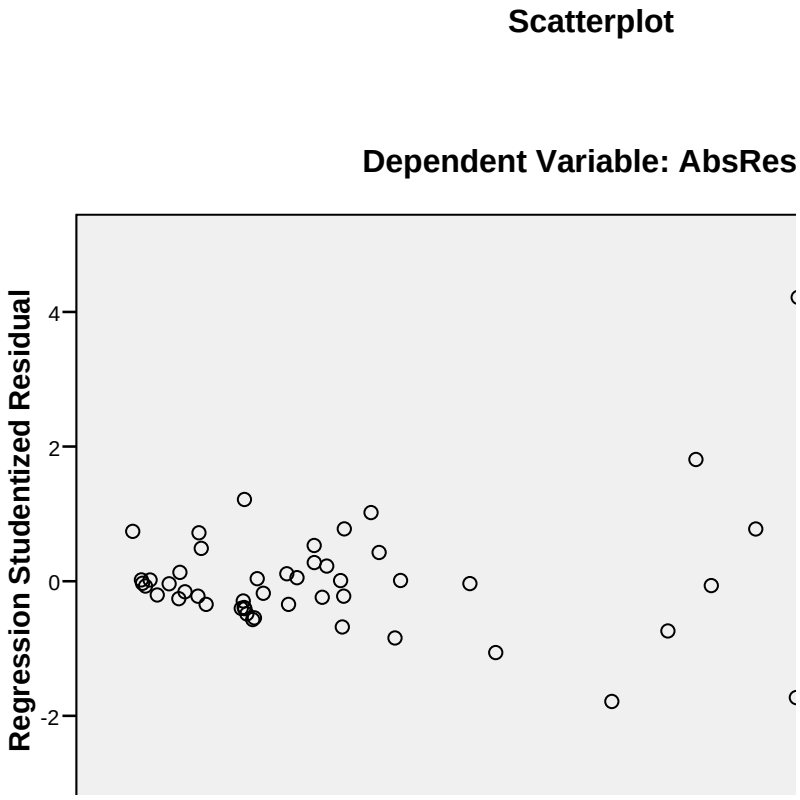
a Dependent Variable: AbsRes3

Residuals Statistics(a)

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	97,8921	2555,5488	736,9042	640,65733	52
Std. Predicted Value	-,997	2,839	,000	1,000	52
Standard Error of Predicted Value	116,662	637,095	220,058	104,320	52
Adjusted Predicted Value	26,3157	2701,5576	760,3393	714,76627	52
Residual	-1759,57629	2865,26953	,00000	679,68841	52
Std. Residual	-2,459	4,004	,000	,950	52
Stud. Residual	-2,686	4,216	-,011	1,030	52
Deleted Residual	-2099,87915	3177,48315	-23,43512	817,17651	52
Stud. Deleted Residual	-2,893	5,324	,010	1,150	52
Mahal. Distance	,374	39,435	4,904	6,759	52
Cook's Distance	,000	,438	,040	,099	52
Centered Leverage Value	,007	,773	,096	,133	52

a Dependent Variable: AbsRes3

Charts


Scatterplot
Dependent Variable: AbsRes
Regression Studentized Residual
4
2
0
-2