

**SAMPEL PERUSAHAAN:**

Tahun 2010:

| <b>No</b> | <b>Kode</b> | <b>Nama</b>                       |
|-----------|-------------|-----------------------------------|
| 1         | AKRA        | PT AKR Corporindo Tbk             |
| 2         | BRAM        | PT INDO KORDSA Tbk                |
| 3         | BUDI        | PT budi Acid Jaya Tbk             |
| 4         | CLPI        | PT Colorpak Indonesia Tbk         |
| 5         | CTBN        | PT Citra Tubindo Tbk              |
| 6         | DVLA        | PT Darya-Varia Laboratoria Tbk    |
| 7         | EKAD        | PT Ekadharna International Tbk    |
| 8         | INDR        | PT INDO-RAMA SYNTHETICS Tbk       |
| 9         | INTA        | PT INTRACO PENTA Tbk              |
| 10        | INTP        | PT Indocement Tunggul Prakasa Tbk |
| 11        | JPRS        | PT JAYA PARI STEEL Tbk            |
| 12        | KAEF        | PT Kimia Farma Tbk                |
| 13        | KBLI        | PT KMI Wire and Cable Tbk         |
| 14        | KICI        | PT Kedaung Indah Can Tbk          |
| 15        | ESTI        | PT Evershine Textile Tbk          |
| 16        | ASII        | PT Astra International Tbk        |
| 17        | FAST        | PT Fast Food Indonesia Tbk        |
| 18        | FASW        | PT Fajar Surya Wisewa Tbk         |
| 19        | DLTA        | PT Delta Jakarta Tbk              |
| 20        | GJTL        | PT Gajah Tunggul Tbk              |
| 21        | HDTX        | PT PANASIA INDOSYNTEC Tbk         |
| 22        | IKBI        | PT Sumi Indo Kabel Tbk            |

Tahun 2011:

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Tahun 2012:

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| 16 | ASII | PT Astra International Tbk        |

## LAMPIRAN INDEKS SR BERDASARKAN GRI:

| Dimensi | No. | Indikator                         | Butir Pengukuran  | Checklist |       |
|---------|-----|-----------------------------------|---|-----------|-------|
|         |     |                                   |   | Ada       | Tidak |
| Ekonomi | 1   | Kinerja Ekonomi                   | EK1. Perolehan dan distribusii ekonomi langsung meliputi pendapatan, biaya operasi, Imbal jasa karyawan, donasi, dan investasi komunitas lainnya, laba ditahan, dan pembayaran kepada penyandang dana serta pemerintah. |           |       |
|         |     |                                   | EK2. Implikasi financial dan risiko lainnya akibat perubahan iklim serta peluangnya bagi aktivitas organisasi.  |           |       |
|         |     |                                   | EK3. Jaminan kewajiban organisasi terhadap program imblan pasti   |           |       |
|         |     |                                   | EK4. Bantuan financial yang signifikan dari pemerintah  |           |       |
| Ekonomi | 2   | Kehadiran Pasar (Market Presence) | EK5. Rentang rasiop standart upah terendah dibandingkan dengan upah minimum setempat pada operasi lokasi yang signifikan  |           |       |
|         |     |                                   | EK6. Kebijakan, praktik, dan proporsi pengeluaran untuk pemasok local pada lokasi operasi yang  |           |       |

|                   |   |                               |  |  |  |
|-------------------|---|-------------------------------|--|--|--|
|                   |   |                               | signifikan   |  |  |
|                   |   |                               | EK7. Prosedur penerimaan pegawai local dan proporsi manajemen senior local yang dipekerjakan pada lokasi operasi yang signifikan                     |  |  |
| <b>Ekonomi</b>    | 3 | Dampak Ekonomi Tidak Langsung | EK8. Pembangunan dan dampak dari investasi infrastruktur serta jasa yang diberikan untuk kepentingan public secara komersial, natural atau pro bono. |  |  |
|                   |   |                               | EK9. Pemahaman dan penjelasan dampak ekonomi tidak langsung yang signifikan, termasuk seberapa luas dampaknya.                                       |  |  |
| <b>Lingkungan</b> | 4 | Material                      | LI1. Penggunaan bahan, diperinci berdasarkan berat atau volume   |  |  |
|                   |   |                               | LI2. Persentase penggunaan bahan daur ulang.   |  |  |
| <b>Lingkungan</b> | 5 | Energi                        | LI3. Penggunaan Energi Langsung dari Sumber Daya Energi Primer.  |  |  |
|                   |   |                               | LI4. Pemakaian energy tidak langsung berdasarkan sumber primer.  |  |  |

|                   |   |                               |   |  |  |
|-------------------|---|-------------------------------|---|--|--|
|                   |   |                               | LI5. Penghematan energy maelalui konservasi dan peningkatan Efisiensi.  |  |  |
|                   |   |                               | LI6. Inisiatif untuk mendapatkan produk dan jasa berbasis energy efisien atau energy yang dapat diperbarui, serta pengurangan persyaratan kebutuhan energy sebagai akibat dari inisiatif.   |  |  |
|                   |   |                               | LI7. Inisiatif untuk mengurangi konsumsi energy tidak langsung dan pengurangan yang dicapai.  |  |  |
| <b>Lingkungan</b> | 6 | Air                           | LI8. Total pengambilan air per sumber   |  |  |
|                   |   |                               | LI9. Sumber air yang terpengaruh secara signifikan akibat pengambilan air   |  |  |
|                   |   |                               | LI10. Presentase dan total volume air yang digunakan kembali dan didaur ulang.  |  |  |
| <b>Lingkungan</b> | 7 | Keaneka-<br>ragaman<br>Hayati | LI11. Lokasi dan ukuran tanah yang dimiliki disewa, dikelola oleh organisasi pelopor yang berlokasi didalam, atau yang berdekatan dengan daerah yang dilindungi atau derah yang memiliki keanekaragaman hayatai bernilai tinggi di luar |  |  |

|                   |   |                           |   |  |  |
|-------------------|---|---------------------------|---|--|--|
|                   |   |                           | daerah yang dilindungi.   |  |  |
|                   |   |                           | LI12. Uraian atas berbagai dampak signifikan yang diakibatkan oleh aktivitas, produk dan jasa organisasi pelopor terhadap keanekaragaman hayati di daerah yang dilindungi atau daerah yang memiliki keanekaragaman hayati bernilai tinggi di luar daerah yang dilindungi. |  |  |
|                   |   |                           | LI13. Perlindungan dan Pemulih habitat  |  |  |
|                   |   |                           | LI14. Strategi, tindakan, dan rencana mendatang untuk mengelola dampak terhadap keanekaragaman hayati.  |  |  |
|                   |   |                           | LI15. Jumlah spesies berdasarkan tingkat risiko kepunahan yang masuk dalam daftar merah IUCN dan yang masuk dalam daftar konservasi nasional dengan habitat di daerah-daerah yang terkena dampak operasi.   |  |  |
| <b>Lingkungan</b> | 8 | Emisi, Limbah, dan Sampah | LI16. Jumlah emisi gas rumah kaca yang sifatnya langsung maupun tidak langsung dirinci berdasarkan berat.   |  |  |
|                   |   |                           | LI17. Emisi gas rumah kaca tidak langsung   |  |  |

|  |  |  |   |  |  |
|--|--|--|---|--|--|
|  |  |  | lainnya diperinci berdasarkan berat.  |  |  |
|  |  |  | LI18. Inisiatif untuk mengurangi emisi gas rumah kaca dan pencapaiannya.  |  |  |
|  |  |  | LI19. Emisi bahan kimia yang merusak lapisan ozon diperinci berdasarkan berat   |  |  |
|  |  |  | LI20. Emisi udara signifikan yang diperinci berdasarkan jenis dan berat.  |  |  |
|  |  |  | LI21. Jumlah buangan air menurut kualitas dan tujuan  |  |  |
|  |  |  | LI22. Jumlah berat limbah menurut jenis dan metode pembuangan.  |  |  |
|  |  |  | LI23. Jumlah dan volume tumpaha yang signifikan   |  |  |
|  |  |  | LI24. Berat limbah yang diangkut, diimpor, diekspor, atau diolah yang dianggap berbahaya menurut lampiran Konvensi basel I,II,III dan VIII dn presentase limbah yang diangkut secara internasional. |  |  |
|  |  |  | LI25. Identitas, ukuran status proteksi dan nilai keekaragaman hayati   |  |  |

|                       |    |                 |  |  |  |
|-----------------------|----|-----------------|--|--|--|
|                       |    |                 | badan air serta habitat terkait yang secara signifikan dipengaruhi oleh pembuangan dan limpasan air organisasi pelapor.  |  |  |
| <b>Lingkungan</b>     | 9  | Produk dan Jasa | LI26. Inisiatif untuk mengurangi dampak lingkungan produk dan jasa sejauh mana dampak pengurangan tersebut.  |  |  |
|                       |    |                 | LI27. Presentase produk terjual dan bahan keemasan yang ditarik menurut kategori.  |  |  |
| <b>Lingkungan</b>     | 10 | Kepatuhan       | L28. Nilai moneter denda yang signifikan dan jumlah sanksi nonmeter atas pelanggaran terhadap hukum dan regulasi lingkungan.   |  |  |
| <b>Lingkungan</b>     | 11 | Transportasi    | LI29. Dampak Lingkungan yang signifikan akibat pemindahan produk dan barang-barang lain serta material yang digunakan untuk operasi perusahaan, dan tenaga kerja yang memindahkan. |  |  |
| <b>Lingkungan</b>     | 12 | Keseluruhan     | LI30. Jumlah pengeluaran untuk Proteksi dan investasi lingkungan menurut jenis.  |  |  |
| <b>Praktik Tenaga</b> | 13 | Pekerjaan       | PR1. Jumlah angkatan kerja menurut jenis   |  |  |



|                             |    |                                   |  |  |  |
|-----------------------------|----|-----------------------------------|--|--|--|
| <b>Kerja</b>                |    |                                   | pekerjaan, kontrak pekerjaan dan wilayah.  |  |  |
|                             |    |                                   | PR2. Jumlah dan tingkat perputaran karyawan menurut kelompok usia, jenis kelamin dan wilayah.  |  |  |
|                             |    |                                   | PR3. Manfaat yang disediakan bagi karyawan tetap yang tidak disediakan bagi karyawan tidak tetap menurut kegiatan pokoknya.  |  |  |
| <b>Praktik Tenaga Kerja</b> | 14 | Tenaga Kerja (Hubungan Manajemen) | PR4. Presentase Karyawan yang dilindungi perjanjian tawar menawar kolektif tersebut.   |  |  |
|                             |    |                                   | PR5. Masa pemberitahuan minimal tentang perusahaan kegiatan penting, termasuk apakah hal itu dijelaskan dalam perjanjian kolektif tersebut.  |  |  |
| <b>Praktik Tenaga Kerja</b> | 15 | Kesehatan dan Keselamatan Kerja   | PR6. Presentase jumlah angkatan kerja yang resmi diwakili dalam panitia kesehatan dan keselamatan antara manajemen dan pekerja yang membantu memantau dan member nasihat untuk program keselamatan dan kesehatan jabatan |  |  |

|                             |    |                          |   |  |  |
|-----------------------------|----|--------------------------|---|--|--|
|                             |    |                          | PR7. Tingkat kecelakaan fisik , penyakit karena jabatan, hari-hari yang hilang dan ketidakhadiran, dan jumlah kematian karena pekerjaan menurut wilayah.  |  |  |
|                             |    |                          | PR8. Program Pendidikan, pelatihan, penyuluhan, atau bimbingan, pencegahan, pengendalian resiko setempat untuk membantu para karyawan, anggota keluarga dari anggota masyarakat, mengenai penyakit berat/berbahaya. |  |  |
|                             |    |                          | PR9. Masalah kesehatan dan keselamatan yang tercakup dalam perjanjian resmi dengan serikat karyawan.  |  |  |
| <b>Praktik Tenaga Kerja</b> | 16 | Pelatihan dan Pendidikan | PR10. Rata-rata jam pelatihan tiap tahun tiap karyawan menurut kategori/kelompok karyawan.  |  |  |
|                             |    |                          | PR11. Program untuk pengaturan ketrampilan dan pembelajaran sepanjang hayat yang menunjang kelangsungan pekerjaan karyawan dan membantu mereka dalam mengatur akhir karir.  |  |  |

|                             |    |                                   |  |  |  |
|-----------------------------|----|-----------------------------------|--|--|--|
|                             |    |                                   | PR12. Presentase karyawan yang menerima peninjauan kinerja dan pengembangan karir.   |  |  |
| <b>Praktik Tenaga Kerja</b> | 17 | Keberagaman dan Kesempatan Setara | PR13. Komposisi badan pengelola/pengusaha dan perincian karyawan tiap kategori/kelompok menurut jenis kelamin, kelompok usia, keanggotaan kelompok minoritas, dan keanekaragaman indicator lain. |  |  |
|                             |    |                                   | PR14. Perbandingan/rasio gaji dasar pria terhadap wanita menurut kelompok/kategori karyawan.   |  |  |
| <b>Hak Asasi Manusia</b>    | 18 | Praktik Investasi dan Perolehan   | HR1. Presentase dan jumlah perjanjian investasi signifikan yang membuat klausul HAM atau telah menjalani proses screening atau filtrasi terkait dengan aspek hak asasi manusia                   |  |  |
|                             |    |                                   | HR2. Presentase pemasok dan kontraktor signifikan yang membuat klausul HAM atau telah menjalani proses screening atau filtrasi atas aspek HAM.   |  |  |
|                             |    |                                   | HR3. Jumlah waktu pelatihan bagi karyawan dalam hal mengenai kebijakan dan serta   |  |  |

|                          |    |                                    |   |  |  |
|--------------------------|----|------------------------------------|---|--|--|
|                          |    |                                    | prosedur terkait dengan aspek HAM yang relevan dengan kegiatan organisasi, termasuk presentase karyawan yang telah menjalani pelatihan.   |  |  |
| <b>Hak Asasi Manusia</b> | 19 | Non Diskriminasi                   | HR4. Jumlah kasus diskriminasi yang terjadi dan tindakan yang diambil/dilakukan   |  |  |
| <b>Hak Asasi Manusia</b> | 20 | Kebebasan Berserikat dan Berunding | HR5. Segala kegiatan berserikat dan berkumpul yang diteridentifikasi dapat menimbulkan risiko yang signifikan serta tindakan yang diambil untuk mendukung hak-hak tersebut.   |  |  |
| <b>Hak Asasi Manusia</b> | 21 | Pekerja Anak                       | HR6. Kegiatan yang teridentifikasi mengandung risiko yang signifikan akan terjadinya kasus pekerja anak, dan langkah yang diambil untuk mendukung upaya penghapusan pekerja anak.   |  |  |
| <b>Hak Asasi Manusia</b> | 22 | Kerja Paksa                        | HR7. Kegiatan yang teridentifikasi mengandung risiko yang signifikan dapat menimbulkan kasus kerja paksa atau kerja wajib, dan langkah langkah yang telah diambil untuk mendukung upaya penghapusan kerja paksa atau kerja wajib. |  |  |

|                          |    |                                  |  |  |  |
|--------------------------|----|----------------------------------|--|--|--|
| <b>Hak Asasi Manusia</b> | 23 | Praktik atau tindakan pengamanan | HR8. Presentase personel penjaga keamanan yang terlatih dalam hal kebijakan dan prosedur organisasi terkait dengan aspek HAM yang relevan dengan kegiatan organisasi.  |  |  |
| <b>Hak Asasi Manusia</b> | 24 | Hak Penduduk Asli                | HR9. Jumlah kasus pelanggaran yang terkait dengan hak penduduk asli dan langkah-langkah yang diambil.  |  |  |
| <b>Masyarakat</b>        | 25 | Komunitas                        | MA1. Sifat Dasar, ruang lingkup dan keefektifan setiap program dan praktek yang dilakukan untuk menilai dan mengelola dampak operasi terhadap masyarakat, baik pada saat memulai, pada saat operasi, dan pada saat mengakhiri. |  |  |
| <b>Masyarakat</b>        | 26 | Korupsi                          | MA2. Presentase dan jumlah unit usaha yang memiliki risiko terhadap korupsi.   |  |  |
|                          |    |                                  | MA3. Presentase pegawai yang dilatih dalam kebijakn dan prosedur anti korupsi.   |  |  |
|                          |    |                                  | MA4. Tindakan yang diambil dalam menanggapi kejadian korupsi.  |  |  |

|                              |    |                                  |   |  |  |
|------------------------------|----|----------------------------------|---|--|--|
| <b>Masyarakat</b>            | 27 | Kenijakan Publik                 | MA5. Kedudukan Kebijakan public dan partisipasi dalam proses melobi dan pembuatan kebijakan public.   |  |  |
|                              |    |                                  | MA6. Nilai kontribusi financial dan natural kepada partai politik , politisi, dan institusi terakhir berdasarkan Negara dimana perusahaan beroperasi.   |  |  |
| <b>Masyarakat</b>            | 28 | Kelakuan Tidak Bersaing          | MA7. Jumlah tindakan hukum terhadap pelanggaran ketentuan anti persaingan, anti-trust, dan prkatek monopoli serta sanksinya.  |  |  |
| <b>Masyarakat</b>            | 29 | Kepatuhan                        | MA8. Nilai uang dari denda signifikan dan jumlah sanksi nonmoneter untuk pelanggaran hukum dan peraturan yang dilakukan.  |  |  |
| <b>Tanggung Jawab Produk</b> | 30 | Kesehatan dan Keamanan Pelanggan | TA1. Tahapan daur hidup dimana dampak produk dan jasa yang menyangkut kesehatan dan keamanan dinilai untuk penyempurnaan, dan presentase dari kategori produk dan jasa yang penting yang harus mengikuti prosedur tersebut. |  |  |
|                              |    |                                  | TA2. Jumlah pelanggaran terhadap peraturan dan  |  |  |

|                              |    |                                       |   |  |  |
|------------------------------|----|---------------------------------------|---|--|--|
|                              |    |                                       | etika mengenai dampak kesehatan dan keselamatan suatu produk dan jasa selama daur hidup, per produk.  |  |  |
| <b>Tanggung Jawab Produk</b> | 31 | Pemasangan Label Bagi Produk dan Jasa | TA3. Jenis informasi produk dan jasa yang dipersyaratkan oleh prosedur dan presentase produk dan jasa yang signifikan yang terkait dengan informasi yang dipersyaratkan tersebut. |  |  |
|                              |    |                                       | TA4. Jumlah pelanggaran peraturan dan voluntary codes mengenai penyediaan informasi produk dan jasa serta pemberian label per produk.   |  |  |
|                              |    |                                       | TA5. Praktek yang berkaitan dengan kepuasan pelanggan termasuk hasil survey yang mengukur kepuasan pelanggan.   |  |  |
| <b>Tanggung Jawab Produk</b> | 32 | Komunikasi Pemasaran                  | TA6. Program untuk ketaatan pada hukum, standar, dan voluntary codes yang terkait komunikasi pemasaran, termasuk periklanan, promosi, dan sponsorship.                            |  |  |
|                              |    |                                       | TA7. Jumlah pelanggaran peraturan dan voluntary codes mengenai penyediaan informasi   |  |  |

|                                 |    |   |   |  |  |
|---------------------------------|----|---|---|--|--|
|                                 |    |   | produk dan jasa serta pemberian label , per produk  |  |  |
| <b>Tanggung Jawab Produk</b>    | 33 | Keleluasaan Pribadi (Privacy) Pelanggan | TA8. Jumlah keseluruhan dari pengaduan yang didasari oleh pelanggaran kekuasaan pribadi pelanggan dan hilangnya data pelanggan. |  |  |
| <b>Tanggung Jawab Produk</b>    | 34 | Kepatuhan                               | TA9. Nilai moneter dari denda pelanggaran hukum dan peraturan mengenai pengadaan dan penggunaan produk dan jasa.                |  |  |
| <i>Sustainability reporting</i> |    |   | SR1. Ada atau tidaknya Sustainability reporting di dalam laporan tahunan perusahaan.  |  |  |
| <b>6 Dimensi</b>                |    | <b>34 Indikator</b>                     | <b>80 Butir Pengukuran</b>  |  |  |





**LAMPIRAN 1.**  
**Data Penelitian**



**LAMPIRAN 2.**  
**Statistik Deskriptif**



**LAMPIRAN 3.**  
**Uji Normalitas**



**LAMPIRAN 4.**  
**Uji Multikolinearitas**



**LAMPIRAN 5.**  
**Uji Heteroskedastisitas**



**LAMPIRAN 6.**  
**Uji Autokorelasi**



**LAMPIRAN 7.**  
**Uji Hipotesis**

## Descriptives

Descriptive Statistics

|                    | N  | Minimum | Maximum | Mean  | Std. Deviation |
|--------------------|----|---------|---------|-------|----------------|
| ISR                | 59 | .13     | .43     | .3419 | .06630         |
| PBV                | 59 | .02     | 1.61    | .6099 | .36772         |
| ICSR               | 59 | .04     | 1.11    | .2998 | .34460         |
| ROA                | 59 | .00     | 1.61    | .2281 | .36487         |
| ISR.ICSR           | 59 | .01     | .07     | .0252 | .01521         |
| ISR.ROA            | 59 | .00     | 1.46    | .0540 | .18815         |
| Valid N (listwise) | 59 |         |         |       |                |





## Regression

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

| Model | Variables Entered                | Variables Removed | Method |
|-------|----------------------------------|-------------------|--------|
| 1     | ISR.CSR <sup>a</sup><br>ISR, CSR | .                 | Enter  |

a. All requested variables entered.

b. Dependent Variable: PBV

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

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | ,436 <sup>a</sup> | ,190     | ,145              | ,33992                     |

a. Predictors: (Constant), ISR.CSR, ISR, CSR

b. Dependent Variable: PBV

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

| Model |            | Sum of Squares | df | Mean Square | F     | Sig.              |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1     | Regression | 1,488          | 3  | ,496        | 4,291 | ,009 <sup>a</sup> |
|       | Residual   | 6,355          | 55 | ,116        |       |                   |
|       | Total      | 7,843          | 58 |             |       |                   |

a. Predictors: (Constant), ISR.CSR, ISR, CSR

b. Dependent Variable: PBV

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | ,252                        | ,236       |                           | 1,068 | ,290 |
|       | ISR        | ,743                        | ,695       | ,134                      | 1,069 | ,290 |
|       | CSR        | ,428                        | ,131       | ,402                      | 3,259 | ,002 |
|       | ISR.CSR    | ,964                        | ,416       | ,040                      | 2,319 | ,011 |

a. Dependent Variable: PBV

## Regression

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

| Model | Variables Entered               | Variables Removed | Method |
|-------|---------------------------------|-------------------|--------|
| 1     | ISR.ROA, ISR, CSR, ISR.CSR, ROA | .                 | Enter  |

a. All requested variables entered.

b. Dependent Variable: PBV

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

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | ,748 <sup>a</sup> | ,559     | ,518              | ,25537                     |

a. Predictors: (Constant), ISR.ROA, ISR, CSR, ISR.CSR, ROA

b. Dependent Variable: PBV

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

| Model |            | Sum of Squares | df | Mean Square | F      | Sig.              |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1     | Regression | 4,386          | 5  | ,877        | 13,452 | ,000 <sup>a</sup> |
|       | Residual   | 3,456          | 53 | ,650        |        |                   |
|       | Total      | 7,843          | 58 |             |        |                   |

a. Predictors: (Constant), ISR.ROA, ISR, CSR, ISR.CSR, ROA

b. Dependent Variable: PBV

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | ,076                        | ,180       |                           | ,423  | ,674 |
|       | ISR        | 1,077                       | ,525       | ,194                      | 2,052 | ,045 |
|       | CSR        | ,429                        | ,099       | ,402                      | 4,314 | ,000 |
|       | ROA        | ,599                        | ,093       | 1,053                     | 6,420 | ,000 |
|       | ISR.CSR    | 1,179                       | ,667       | ,049                      | 1,765 | ,069 |
|       | ISR.ROA    | 2,028                       | ,321       | 1,038                     | 6,323 | ,000 |

a. Dependent Variable: PBV

## Regression

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

| Model | Variables Entered                | Variables Removed | Method |
|-------|----------------------------------|-------------------|--------|
| 1     | ISR.ROA <sup>a</sup><br>ISR, ROA | .                 | Enter  |

a. All requested variables entered.

b. Dependent Variable: PBV

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

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | ,636 <sup>a</sup> | ,404     | ,372              | ,29143                     |

a. Predictors: (Constant), ISR.ROA, ISR, ROA

b. Dependent Variable: PBV

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

| Model |            | Sum of Squares | df | Mean Square | F      | Sig.              |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1     | Regression | 3,172          | 3  | 1,057       | 12,448 | ,000 <sup>a</sup> |
|       | Residual   | 4,671          | 55 | ,085        |        |                   |
|       | Total      | 7,843          | 58 |             |        |                   |

a. Predictors: (Constant), ISR.ROA, ISR, ROA

b. Dependent Variable: PBV

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | ,093                        | ,204       |                           | ,457  | ,649 |
|       | ISR        | 1,334                       | ,580       | ,241                      | 2,301 | ,250 |
|       | ROA        | ,586                        | ,106       | 1,031                     | 5,511 | ,000 |
|       | ISR.ROA    | 2,076                       | ,366       | 1,062                     | 5,678 | ,000 |

a. Dependent Variable: PBV

# Regression

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

| Model | Variables Entered | Variables Removed | Method |
|-------|-------------------|-------------------|--------|
| 1     | ISR <sup>a</sup>  | .                 | Enter  |

a. All requested variables entered.

b. Dependent Variable: PBV

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

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | ,182 <sup>a</sup> | ,033     | ,016              | ,36472                     | 1,444         |

a. Predictors: (Constant), ISR

b. Dependent Variable: PBV

## ANOVA<sup>b</sup>

| Model |            | Sum of Squares | df | Mean Square | F     | Sig.              |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1     | Regression | ,261           | 1  | ,261        | 3,587 | ,043 <sup>a</sup> |
|       | Residual   | 7,582          | 57 | ,133        |       |                   |
|       | Total      | 7,843          | 58 |             |       |                   |

a. Predictors: (Constant), ISR

b. Dependent Variable: PBV

## Coefficients<sup>a</sup>

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | ,264                        | ,252       |                           | 1,051 | ,298 |
|       | ISR        | 1,011                       | ,421       | ,182                      | 2,400 | ,043 |

a. Dependent Variable: PBV

## Collinearity Diagnostics<sup>b</sup>

| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions |     |
|-------|-----------|------------|-----------------|----------------------|-----|
|       |           |            |                 | (Constant)           | ISR |
| 1     | 1         | 1,982      | 1,000           | ,01                  | ,01 |
|       | 2         | ,018       | 10,499          | ,99                  | ,99 |

a. Dependent Variable: PBV

### Residuals Statistics<sup>a</sup>

|                      | Minimum | Maximum | Mean   | Std. Deviation | N  |
|----------------------|---------|---------|--------|----------------|----|
| Predicted Value      | ,3906   | ,6939   | ,6099  | ,06702         | 59 |
| Residual             | -,59321 | ,96255  | ,00000 | ,36156         | 59 |
| Std. Predicted Value | -3,272  | 1,253   | ,000   | 1,000          | 59 |
| Std. Residual        | -1,626  | 2,639   | ,000   | ,991           | 59 |

a. Dependent Variable: PBV



# Regression

## Variables Entered/Removed(b)

| Model | Variables Entered | Variables Removed | Method |
|-------|-------------------|-------------------|--------|
| 1     | ISR <sup>a</sup>  | .                 | Enter  |

a All requested variables entered.

b Dependent Variable: PBV

## Model Summary(b)

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | ,182 <sup>a</sup> | ,033     | ,016              | ,36472                     | 1,444         |

a Predictors: (Constant), ISR

b Dependent Variable: PBV

## ANOVA(b)

| Model |            | Sum of Squares | df | Mean Square | F     | Sig.              |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1     | Regression | ,261           | 1  | ,261        | 3,587 | ,043 <sup>a</sup> |
|       | Residual   | 7,582          | 57 | ,133        |       |                   |
|       | Total      | 7,843          | 58 |             |       |                   |

a Predictors: (Constant), ISR

b Dependent Variable: PBV

## Coefficients<sup>a</sup>

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
|       |            | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1     | (Constant) | ,264                        | ,252       |                           | 1,051 | ,298 | 1,000                   | 1,000 |
|       | ISR        | 1,011                       | ,421       | ,182                      | 2,400 | ,043 |                         |       |

a. Dependent Variable: PBV

## Regression

### Variables Entered/Removed(b)

| Model | Variables Entered    | Variables Removed | Method |
|-------|----------------------|-------------------|--------|
| 1     | ISR.CSR, ISR, CSR(a) | .                 | Enter  |

a All requested variables entered.

b Dependent Variable: PBV

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

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | ,201 <sup>a</sup> | ,040     | -,012             | ,36990                     | 1,458         |

a. Predictors: (Constant), ISR.CSR, ISR, CSR

b. Dependent Variable: PBV

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

| Model |            | Sum of Squares | df | Mean Square | F    | Sig.              |
|-------|------------|----------------|----|-------------|------|-------------------|
| 1     | Regression | ,317           | 3  | ,106        | ,773 | ,514 <sup>a</sup> |
|       | Residual   | 7,525          | 55 | ,137        |      |                   |
|       | Total      | 7,843          | 58 |             |      |                   |

a. Predictors: (Constant), ISR.CSR, ISR, CSR

b. Dependent Variable: PBV

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | -,319                       | ,951       |                           | -,335 | ,739 |
|       | ISR        | 2,633                       | 2,710      | ,475                      | ,971  | ,336 |
|       | CSR        | 7,945                       | 12,480     | ,786                      | ,637  | ,527 |
|       | ISR.CSR    | -22,081                     | 35,510     | -,822                     | -,622 | ,537 |

a. Dependent Variable: PBV

## Regression

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

| Model | Variables Entered                | Variables Removed | Method |
|-------|----------------------------------|-------------------|--------|
| 1     | ISR.ROA <sup>a</sup><br>ISR, ROA | .                 | Enter  |

a. All requested variables entered.

b. Dependent Variable: PBV

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

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | ,285 <sup>a</sup> | ,081     | ,031              | ,36195                     | 1,520         |

a. Predictors: (Constant), ISR.ROA, ISR, ROA

b. Dependent Variable: PBV

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

| Model |            | Sum of Squares | df | Mean Square | F     | Sig.              |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1     | Regression | ,637           | 3  | ,212        | 1,621 | ,195 <sup>a</sup> |
|       | Residual   | 7,206          | 55 | ,131        |       |                   |
|       | Total      | 7,843          | 58 |             |       |                   |

a. Predictors: (Constant), ISR.ROA, ISR, ROA

b. Dependent Variable: PBV

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | ,438                        | ,331       |                           | 1,321 | ,192 |
|       | ISR        | ,546                        | ,976       | ,098                      | ,559  | ,578 |
|       | ROA        | -2,677                      | 3,587      | -4,056                    | -,746 | ,459 |
|       | ISR.ROA    | 7,539                       | 10,621     | 3,859                     | ,710  | ,481 |

a. Dependent Variable: PBV



## Regression

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

| Model | Variables Entered               | Variables Removed | Method |
|-------|---------------------------------|-------------------|--------|
| 1     | ISR.ROA, ISR, CSR, ISR.CSR, ROA | .                 | Enter  |

a. All requested variables entered.

b. Dependent Variable: PBV

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

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | ,290 <sup>a</sup> | ,084     | -,002             | ,36813                     | 1,532         |

a. Predictors: (Constant), ISR.ROA, ISR, CSR, ISR.CSR, ROA

b. Dependent Variable: PBV

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

| Model |            | Sum of Squares | df | Mean Square | F    | Sig.              |
|-------|------------|----------------|----|-------------|------|-------------------|
| 1     | Regression | ,660           | 5  | ,132        | ,974 | ,442 <sup>a</sup> |
|       | Residual   | 7,183          | 53 | ,136        |      |                   |
|       | Total      | 7,843          | 58 |             |      |                   |

a. Predictors: (Constant), ISR.ROA, ISR, CSR, ISR.CSR, ROA

b. Dependent Variable: PBV

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | ,022                        | 1,065      |                           | ,021  | ,983 |
|       | ISR        | 1,731                       | 3,056      | ,312                      | ,566  | ,573 |
|       | CSR        | 5,308                       | 12,903     | ,525                      | ,411  | ,682 |
|       | ROA        | -2,255                      | 3,793      | -,3416                    | -,594 | ,555 |
|       | ISR.CSR    | -15,077                     | 36,739     | -,561                     | -,410 | ,683 |
|       | ISR.ROA    | 6,292                       | 11,228     | 3,221                     | ,560  | ,578 |

a. Dependent Variable: PBV

# Regression

## Variables Entered/Removed(b)

| Model | Variables Entered | Variables Removed | Method |
|-------|-------------------|-------------------|--------|
| 1     | ISR(a)            | .                 | Enter  |

a All requested variables entered.

b Dependent Variable: ABS\_RES

## Model Summary

| Model | R       | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|---------|----------|-------------------|----------------------------|
| 1     | ,093(a) | ,009     | -,009             | ,19146                     |

a Predictors: (Constant), ISR

## ANOVA(b)

| Model |            | Sum of Squares | df | Mean Square | F    | Sig.    |
|-------|------------|----------------|----|-------------|------|---------|
| 1     | Regression | ,018           | 1  | ,018        | ,495 | ,484(a) |
|       | Residual   | 2,089          | 57 | ,037        |      |         |
|       | Total      | 2,108          | 58 |             |      |         |

a Predictors: (Constant), ISR

b Dependent Variable: ABS\_RES

## Coefficients(a)

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients |       | t    | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |      |
| 1     | (Constant) | ,396                        | ,132       |                           | 2,998 | ,004 |      |
|       | ISR        | -,267                       | ,379       | -,093                     | -,704 | ,484 |      |

a Dependent Variable: ABS\_RES

## Regression

### Variables Entered/Removed(b)

| Model | Variables Entered | Variables Removed | Method |
|-------|-------------------|-------------------|--------|
| 1     | ISR.CSR, ISR(a)   | .                 | Enter  |

a All requested variables entered.

b Dependent Variable: ABS\_RES

### Model Summary

| Model | R       | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|---------|----------|-------------------|----------------------------|
| 1     | ,126(a) | ,016     | -,019             | ,19241                     |

a Predictors: (Constant), ISR.CSR, ISR

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

| Model |            | Sum of Squares | df | Mean Square | F    | Sig.              |
|-------|------------|----------------|----|-------------|------|-------------------|
| 1     | Regression | ,033           | 2  | ,017        | ,450 | ,640 <sup>a</sup> |
|       | Residual   | 2,073          | 56 | ,037        |      |                   |
|       | Total      | 2,106          | 58 |             |      |                   |

a. Predictors: (Constant), ISR.CSR, ISR

b. Dependent Variable: ABS\_RES

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | ,395                        | ,133       |                           | 2,977 | ,004 |
|       | ISR        | -,172                       | ,408       | -,060                     | -,421 | ,675 |
|       | ISR.CSR    | -1,269                      | 1,977      | -,091                     | -,642 | ,524 |

a. Dependent Variable: ABS\_RES

## Regression

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

| Model | Variables Entered        | Variables Removed | Method |
|-------|--------------------------|-------------------|--------|
| 1     | ISR,ROA,ISR <sup>a</sup> | .                 | Enter  |

a. All requested variables entered.

b. Dependent Variable: ABS\_RES

### Model Summary

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | ,232 <sup>a</sup> | ,054     | ,020              | ,19062                     |

a. Predictors: (Constant), ISR,ROA, ISR

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

| Model |            | Sum of Squares | df | Mean Square | F     | Sig.              |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1     | Regression | ,116           | 2  | ,058        | 1,592 | ,213 <sup>a</sup> |
|       | Residual   | 2,035          | 56 | ,036        |       |                   |
|       | Total      | 2,150          | 58 |             |       |                   |

a. Predictors: (Constant), ISR,ROA, ISR

b. Dependent Variable: ABS\_RES

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
|       |            | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant) | ,384                        | ,132       |                           | 2,917  | ,005 |
|       | ISR        | -,225                       | ,378       | -,077                     | -,595  | ,554 |
|       | ISR.ROA    | -,222                       | ,133       | -,217                     | -1,666 | ,101 |

a. Dependent Variable: ABS\_RES

## Regression

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

| Model | Variables Entered                         | Variables Removed | Method |
|-------|---|-------------------|--------|
| 1     | ISR.ROA,<br>ISR, <sup>a</sup> ISR.<br>CSR | .                 | Enter  |

a. All requested variables entered.

b. Dependent Variable: ABS\_RES

**Model Summary**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | ,248 <sup>a</sup> | ,062     | ,010              | ,19158                     |

a. Predictors: (Constant), ISR.ROA, ISR, ISR.CSR

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

| Model |            | Sum of Squares | df | Mean Square | F     | Sig.              |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1     | Regression | ,132           | 3  | ,044        | 1,202 | ,318 <sup>a</sup> |
|       | Residual   | 2,019          | 55 | ,037        |       |                   |
|       | Total      | 2,151          | 58 |             |       |                   |

a. Predictors: (Constant), ISR.ROA, ISR, ISR.CSR

b. Dependent Variable: ABS\_RES

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
|       |            | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant) | ,383                        | ,132       |                           | 2,901  | ,005 |
|       | ISR        | -,127                       | ,407       | -,044                     | -,311  | ,757 |
|       | ISR.CSR    | -1,313                      | 1,979      | -,093                     | -,663  | ,510 |
|       | ISR.ROA    | -,231                       | ,134       | -,226                     | -1,720 | ,091 |

a. Dependent Variable: ABS\_RES

## Regression

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

| Model | Variables Entered          | Variables Removed | Method |
|-------|----------------------------|-------------------|--------|
| 1     | ROA, <sup>a</sup> ISR, CSR | .                 | Enter  |

a. All requested variables entered.

b. Dependent Variable: PBV

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

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | ,270 <sup>a</sup> | ,073     | ,022              | ,36361                     |

a. Predictors: (Constant), ROA, ISR, CSR

b. Dependent Variable: PBV

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

| Model |            | Sum of Squares | df | Mean Square | F     | Sig.              |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1     | Regression | ,571           | 3  | ,190        | 1,440 | ,241 <sup>a</sup> |
|       | Residual   | 7,272          | 55 | ,132        |       |                   |
|       | Total      | 7,843          | 58 |             |       |                   |

a. Predictors: (Constant), ROA, ISR, CSR

b. Dependent Variable: PBV

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|       |            | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1     | (Constant) | ,282                        | ,269       |                           | 1,047  | ,300 |                         |       |
|       | ISR        | 1,016                       | ,720       | ,183                      | 1,410  | ,164 | 1,000                   | 1,000 |
|       | CSR        | ,023                        | 1,320      | ,002                      | ,017   | ,986 | ,989                    | 1,011 |
|       | ROA        | -,131                       | ,086       | -,199                     | -1,523 | ,134 | ,989                    | 1,011 |

a. Dependent Variable: PBV

### Collinearity Diagnostics

| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions |     |     |     |
|-------|-----------|------------|-----------------|----------------------|-----|-----|-----|
|       |           |            |                 | (Constant)           | ISR | CSR | ROA |
| 1     | 1         | 2,938      | 1,000           | ,00                  | ,00 | ,02 | ,01 |
|       | 2         | ,906       | 1,801           | ,00                  | ,00 | ,01 | ,96 |
|       | 3         | ,139       | 4,595           | ,03                  | ,05 | ,93 | ,03 |
|       | 4         | ,017       | 13,052          | ,97                  | ,94 | ,05 | ,00 |

a. Dependent Variable: PBV



# Explore

## Case Processing Summary

|                         | Cases |         |         |         |       |         |
|-------------------------|-------|---------|---------|---------|-------|---------|
|                         | Valid |         | Missing |         | Total |         |
|                         | N     | Percent | N       | Percent | N     | Percent |
| Unstandardized Residual | 59    | 100,0%  | 0       | ,0%     | 59    | 100,0%  |

## Descriptives

|                         |                                  |             |           |           |
|-------------------------|----------------------------------|-------------|-----------|-----------|
| Unstandardized Residual | Mean                             |             | ,0000000  | ,04707150 |
|                         | 95% Confidence Interval for Mean | Lower Bound | -,0942238 |           |
|                         |                                  | Upper Bound | ,0942238  |           |
|                         | 5% Trimmed Mean                  |             | -,0135394 |           |
|                         | Median                           |             | ,0454274  |           |
|                         | Variance                         |             | ,131      |           |
|                         | Std. Deviation                   |             | ,36156306 |           |
|                         | Minimum                          |             | -,59321   |           |
|                         | Maximum                          |             | ,96255    |           |
|                         | Range                            |             | 1,55575   |           |
|                         | Interquartile Range              |             | ,55432    |           |
|                         | Skewness                         |             | ,301      | ,311      |
|                         | Kurtosis                         |             | -,289     | ,613      |

## Extreme Values

|                         |         |   |    |         |
|-------------------------|---------|---|----|---------|
| Unstandardized Residual | Highest | 1 | 40 | ,96255  |
|                         |         | 2 | 35 | ,87908  |
|                         |         | 3 | 42 | ,57156  |
|                         |         | 4 | 58 | ,45463  |
|                         |         | 5 | 25 | ,41745  |
|                         | Lowest  | 1 | 11 | -,59321 |
|                         |         | 2 | 7  | -,55434 |
|                         |         | 3 | 49 | -,54540 |
|                         |         | 4 | 4  | -,53832 |
|                         |         | 5 | 12 | -,52765 |

## Tests of Normality

|                         | Kolmogorov-Smirnov(a) |    |      | Shapiro-Wilk |    |      |
|-------------------------|-----------------------|----|------|--------------|----|------|
|                         | Statistic             | df | Sig. | Statistic    | df | Sig. |
| Unstandardized Residual | ,111                  | 59 | ,067 | ,959         | 59 | ,044 |

a. Lilliefors Significance Correction

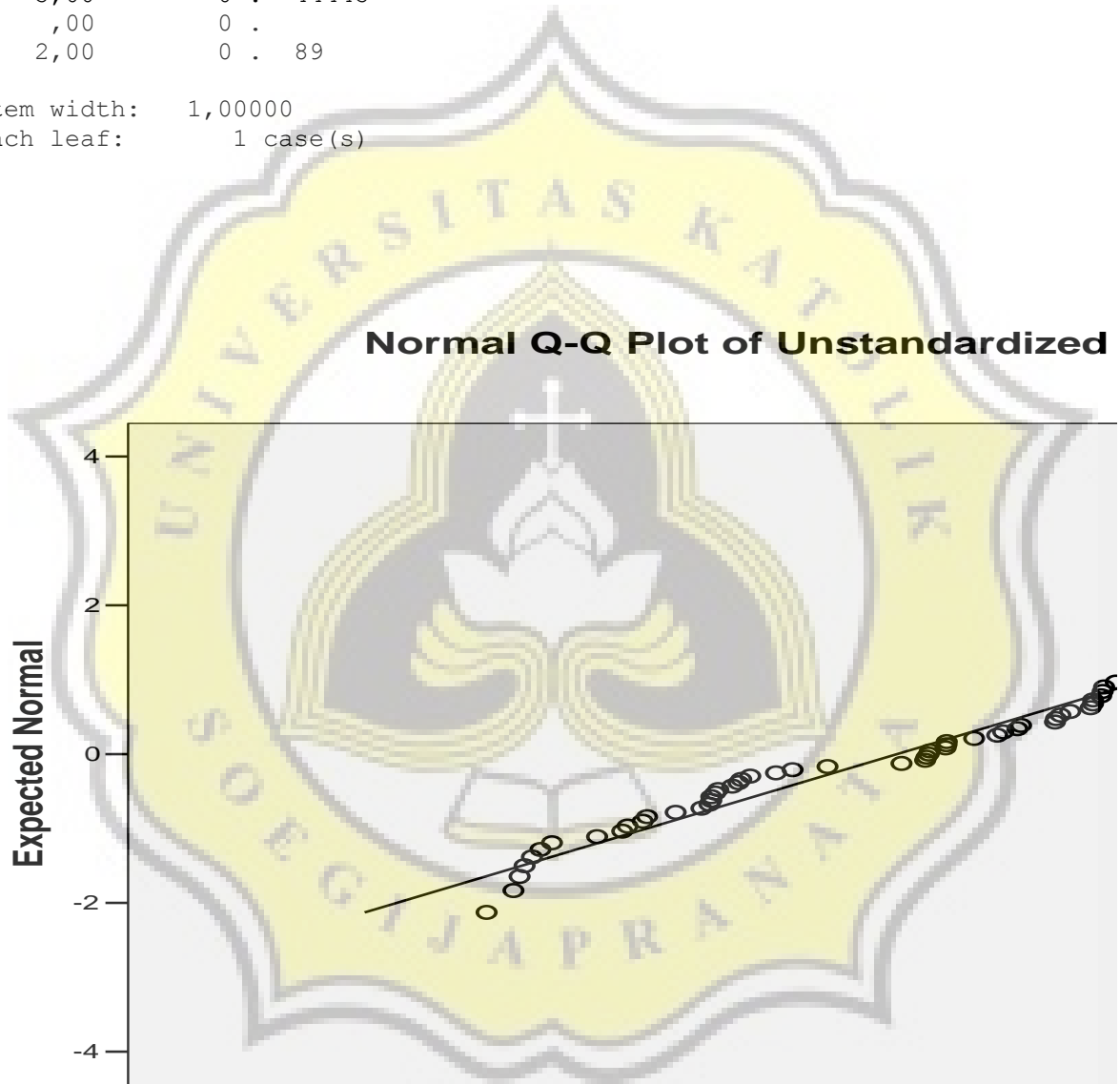
## Unstandardized Residual



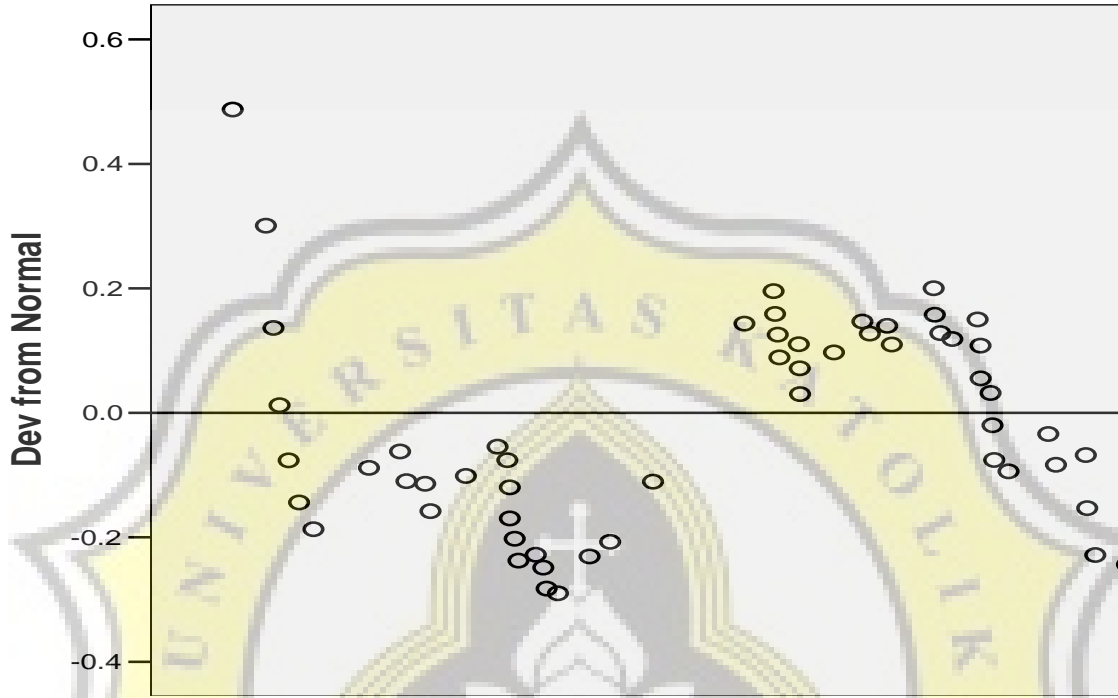
Unstandardized Residual Stem-and-Leaf Plot

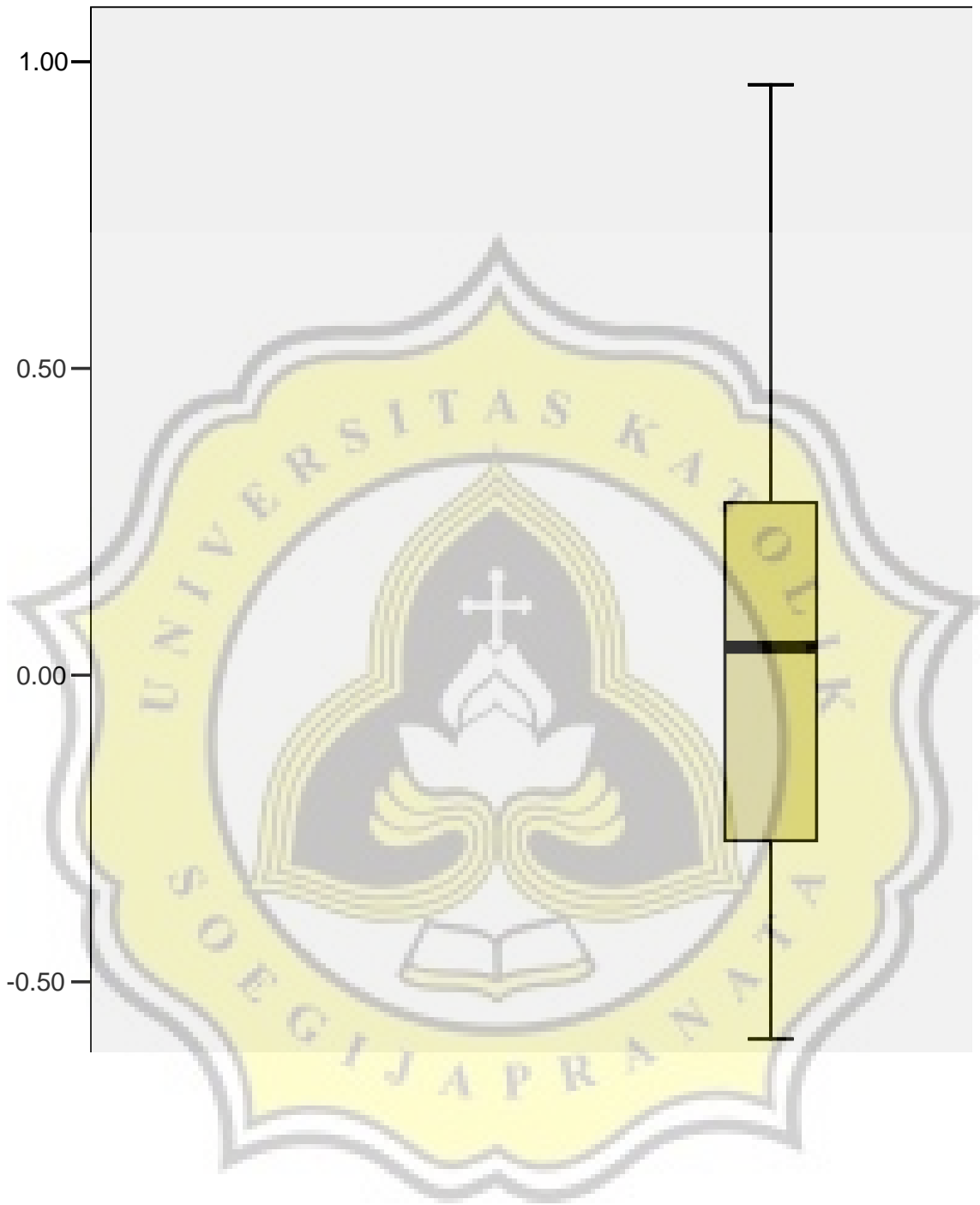
| Frequency | Stem & | Leaf            |
|-----------|--------|-----------------|
| 8,00      | -0 .   | 4455555         |
| 15,00     | -0 .   | 222222222233333 |
| 3,00      | -0 .   | 111             |
| 13,00     | 0 .    | 0000000011111   |
| 13,00     | 0 .    | 2222222222333   |
| 5,00      | 0 .    | 44445           |
| ,00       | 0 .    |                 |
| 2,00      | 0 .    | 89              |

Stem width: 1,00000  
Each leaf: 1 case(s)



### Detrended Normal Q-Q Plot of Unstandard





# Explore

## Case Processing Summary

|                         | Cases |         |         |         |       |         |
|-------------------------|-------|---------|---------|---------|-------|---------|
|                         | Valid |         | Missing |         | Total |         |
|                         | N     | Percent | N       | Percent | N     | Percent |
| Unstandardized Residual | 59    | 100,0%  | 0       | ,0%     | 59    | 100,0%  |

## Descriptives

|                         |                                  | Statistic   | Std. Error |  |
|-------------------------|----------------------------------|-------------|------------|--|
| Unstandardized Residual | Mean                             | ,0000000    | ,04689443  |  |
|                         | 95% Confidence Interval for Mean | Lower Bound | -,0938694  |  |
|                         |                                  | Upper Bound | ,0938694   |  |
|                         | 5% Trimmed Mean                  | -,0122606   |            |  |
|                         | Median                           | ,0412295    |            |  |
|                         | Variance                         | ,130        |            |  |
|                         | Std. Deviation                   | ,36020293   |            |  |
|                         | Minimum                          | -,59156     |            |  |
|                         | Maximum                          | ,95042      |            |  |
|                         | Range                            | 1,54198     |            |  |
|                         | Interquartile Range              | ,55352      |            |  |
|                         | Skewness                         | ,282        | ,311       |  |
|                         | Kurtosis                         | -,354       | ,613       |  |

## Extreme Values

|                         |         | Case Number | Value |
|-------------------------|---------|-------------|-------|
| Unstandardized Residual | Highest | 1           | 40    |
|                         |         | 2           | 35    |
|                         |         | 3           | 42    |
|                         |         | 4           | 58    |
|                         |         | 5           | 25    |
|                         | Lowest  | 1           | 11    |
|                         |         | 2           | 49    |
|                         |         | 3           | 7     |
|                         |         | 4           | 10    |
|                         |         | 5           | 4     |

### Tests of Normality

|                         | Kolmogorov-Smirnov <sup>a</sup> |    |      | Shapiro-Wilk |    |      |
|-------------------------|---------------------------------|----|------|--------------|----|------|
|                         | Statistic                       | df | Sig. | Statistic    | df | Sig. |
| Unstandardized Residual | ,105                            | 59 | ,164 | ,967         | 59 | ,104 |

a. Lilliefors Significance Correction

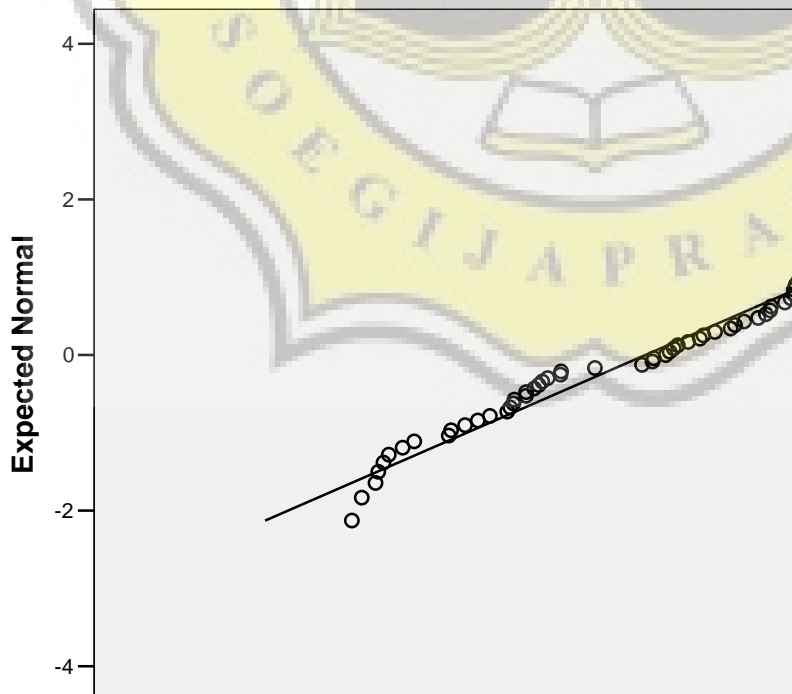
### Unstandardized Residual

Unstandardized Residual Stem-and-Leaf Plot

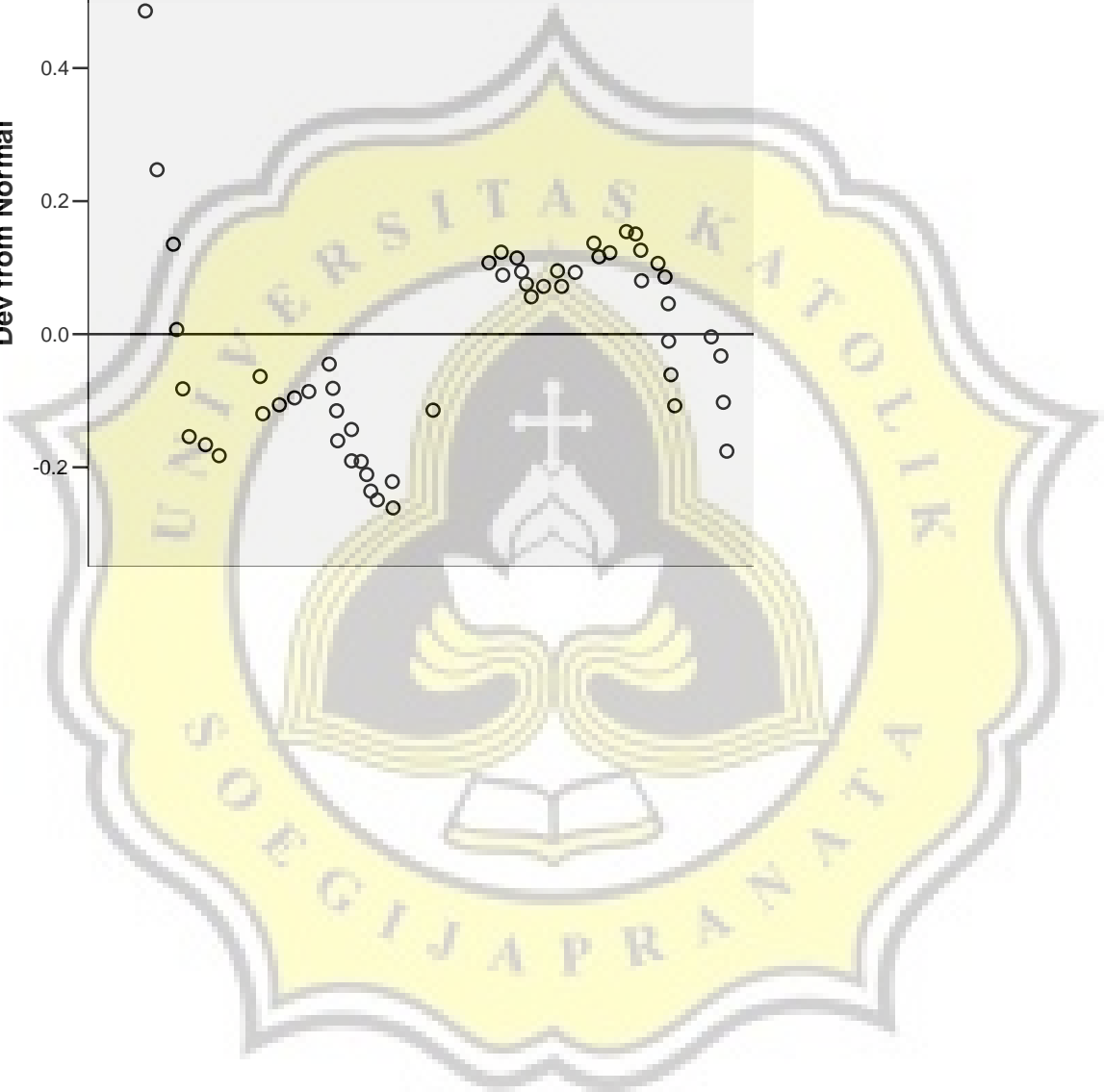
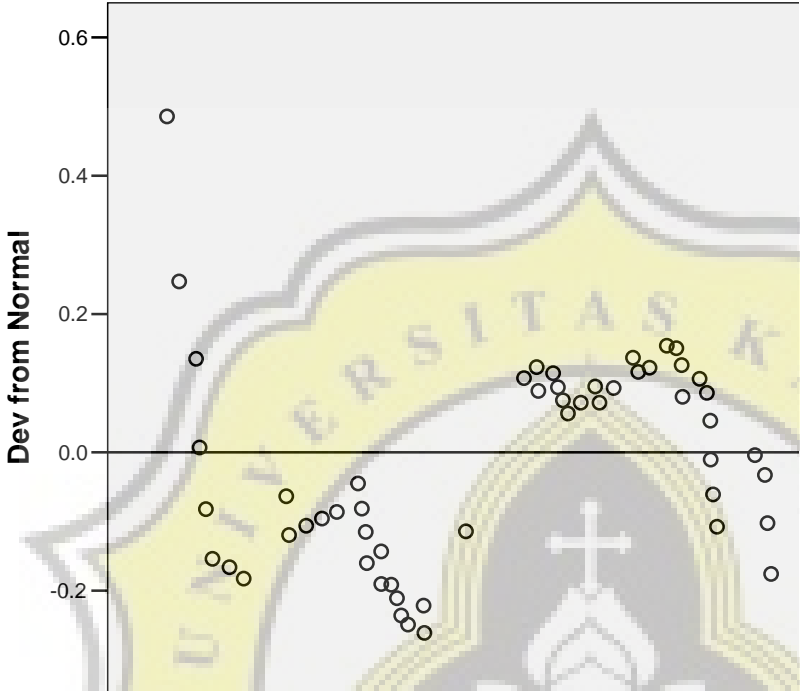
| Frequency | Stem & | Leaf           |
|-----------|--------|----------------|
| 8,00      | -0 .   | 44555555       |
| 14,00     | -0 .   | 22222222333333 |
| 5,00      | -0 .   | 01111          |
| 13,00     | 0 .    | 0000000111111  |
| 14,00     | 0 .    | 22222223333333 |
| 3,00      | 0 .    | 455            |
| ,00       | 0 .    |                |
| 2,00      | 0 .    | 89             |

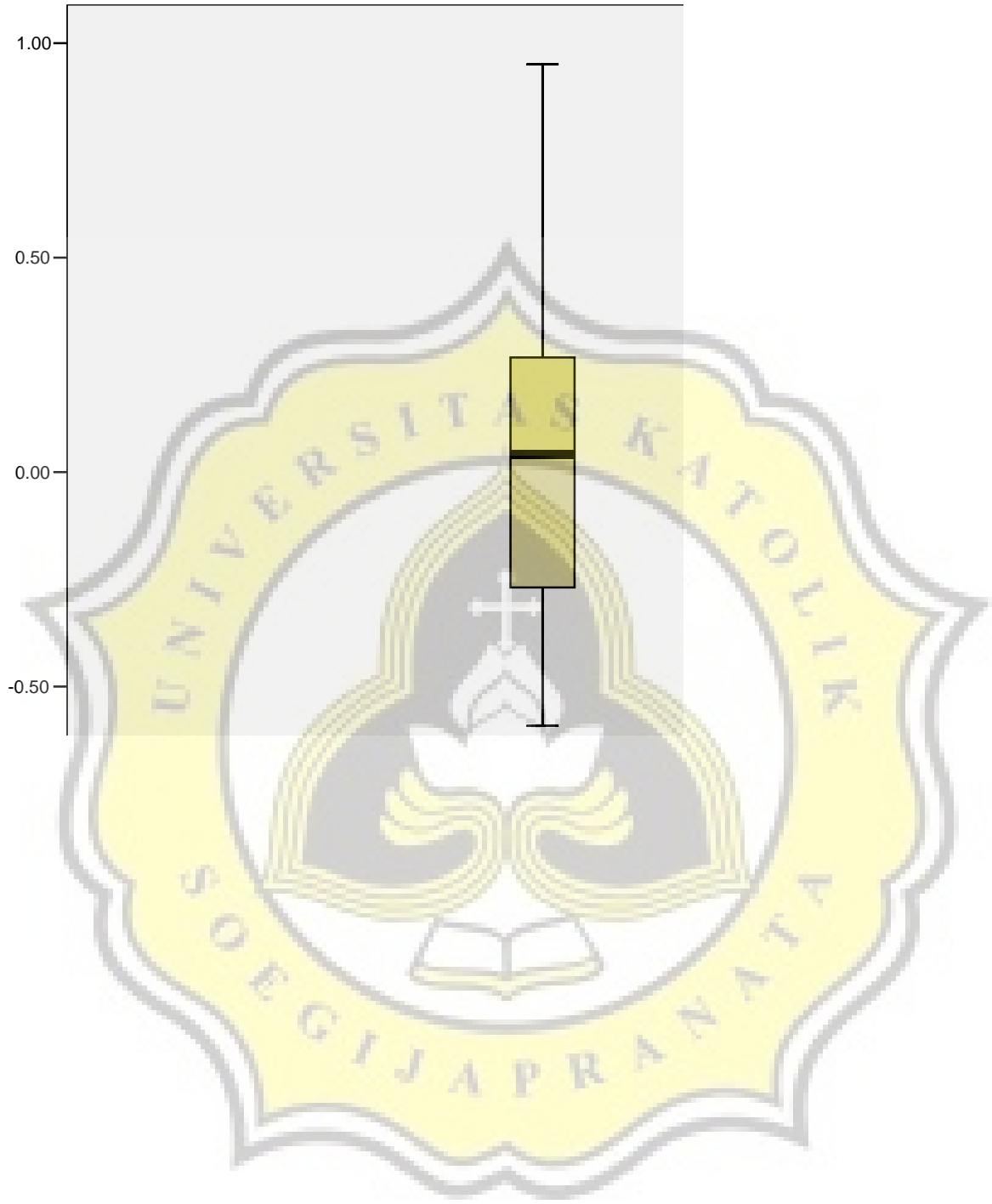
Stem width: 1,00000  
Each leaf: 1 case(s)

### Normal Q-Q Plot of Unstandardized



Detrended Normal Q-Q Plot of Unstandar





# Explore

## Case Processing Summary

|                         | Cases |         |         |         |       |         |
|-------------------------|-------|---------|---------|---------|-------|---------|
|                         | Valid |         | Missing |         | Total |         |
|                         | N     | Percent | N       | Percent | N     | Percent |
| Unstandardized Residual | 59    | 100,0%  | 0       | ,0%     | 59    | 100,0%  |

## Descriptives

|                         |                                  | Statistic                  | Std. Error            |
|-------------------------|----------------------------------|----------------------------|-----------------------|
| Unstandardized Residual | Mean                             | ,000000                    | ,04588758             |
|                         | 95% Confidence Interval for Mean | Lower Bound<br>Upper Bound | -,0918540<br>,0918540 |
|                         | 5% Trimmed Mean                  | -,0133698                  |                       |
|                         | Median                           | ,0332352                   |                       |
|                         | Variance                         | ,124                       |                       |
|                         | Std. Deviation                   | ,35246916                  |                       |
|                         | Minimum                          | -,60150                    |                       |
|                         | Maximum                          | ,96302                     |                       |
|                         | Range                            | 1,56452                    |                       |
|                         | Interquartile Range              | ,54508                     |                       |
|                         | Skewness                         | ,322                       | ,311                  |
|                         | Kurtosis                         | -,081                      | ,613                  |

## Extreme Values

|                         |         | Case Number | Value |
|-------------------------|---------|-------------|-------|
| Unstandardized Residual | Highest | 1           | 40    |
|                         |         | 2           | 35    |
|                         |         | 3           | 42    |
|                         |         | 4           | 32    |
|                         |         | 5           | 25    |
|                         | Lowest  | 1           | 11    |
|                         |         | 2           | 12    |
|                         |         | 3           | 4     |
|                         |         | 4           | 46    |
|                         |         | 5           | 10    |

## Tests of Normality

|                         | Kolmogorov-Smirnov <sup>a</sup> |    |      | Shapiro-Wilk |    |      |
|-------------------------|---------------------------------|----|------|--------------|----|------|
|                         | Statistic                       | df | Sig. | Statistic    | df | Sig. |
| Unstandardized Residual | ,103                            | 59 | ,190 | ,966         | 59 | ,097 |

a. Lilliefors Significance Correction



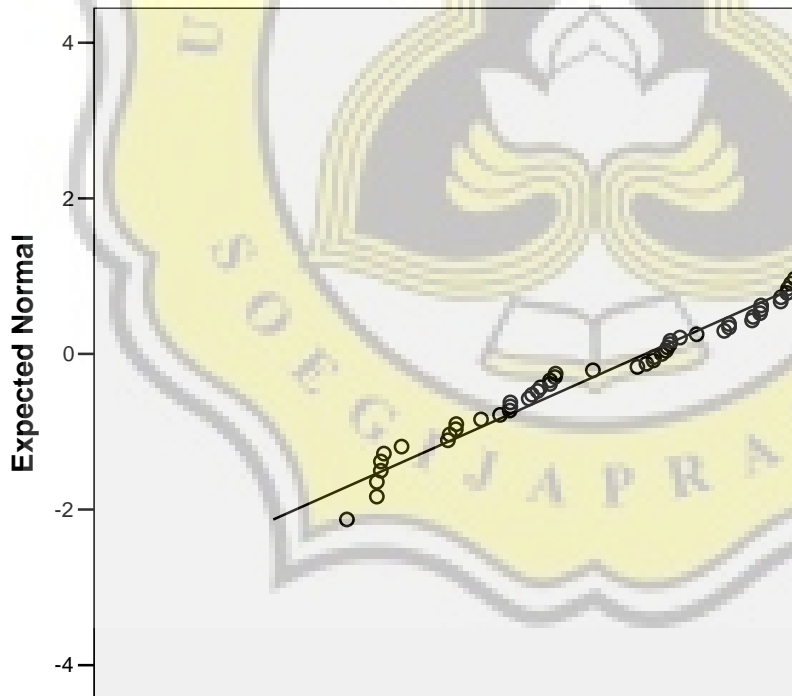
# Unstandardized Residual

Unstandardized Residual Stem-and-Leaf Plot

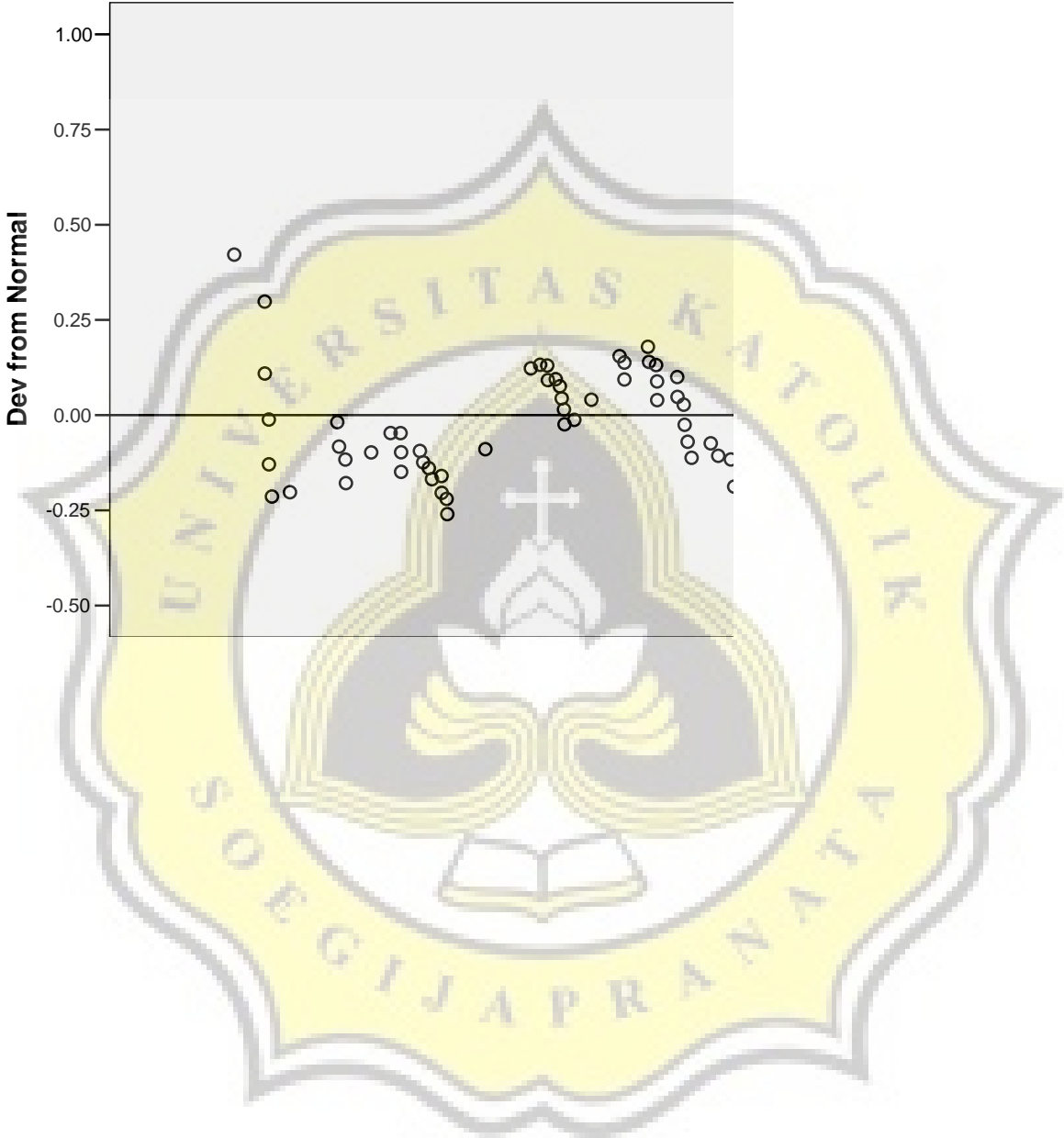
| Frequency | Stem & | Leaf            |
|-----------|--------|-----------------|
| 1,00      | -0 .   | 6               |
| 6,00      | -0 .   | 455555          |
| 13,00     | -0 .   | 2222222233333   |
| 6,00      | -0 .   | 011111          |
| 13,00     | 0 .    | 0000000001111   |
| 15,00     | 0 .    | 222222222233333 |
| 3,00      | 0 .    | 445             |
| ,00       | 0 .    |                 |
| 2,00      | 0 .    | 89              |

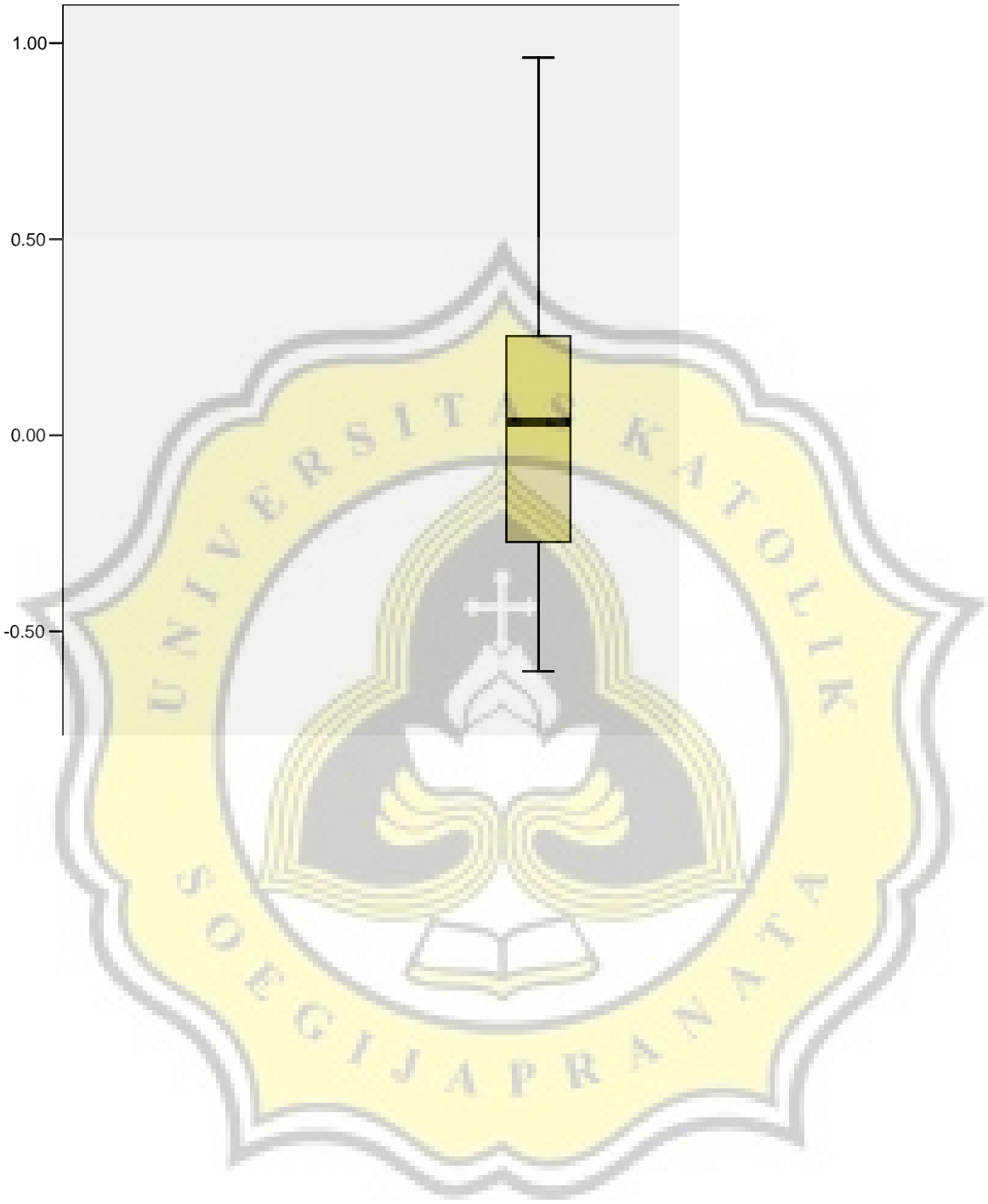
Stem width: 1,00000  
Each leaf: 1 case(s)

Normal Q-Q Plot of Unstandardized



Detrended Normal Q-Q Plot of Unstandar





# Explore

## Case Processing Summary

|                         | Cases |         |         |         |       |         |
|-------------------------|-------|---------|---------|---------|-------|---------|
|                         | Valid |         | Missing |         | Total |         |
|                         | N     | Percent | N       | Percent | N     | Percent |
| Unstandardized Residual | 59    | 100,0%  | 0       | ,0%     | 59    | 100,0%  |

## Descriptives

|                         |                                  | Statistic                  | Std. Error            |
|-------------------------|----------------------------------|----------------------------|-----------------------|
| Unstandardized Residual | Mean                             | ,000000                    | ,04581442             |
|                         | 95% Confidence Interval for Mean | Lower Bound<br>Upper Bound | -,0917075<br>,0917075 |
|                         | 5% Trimmed Mean                  | -,0122835                  |                       |
|                         | Median                           | ,0231577                   |                       |
|                         | Variance                         | ,124                       |                       |
|                         | Std. Deviation                   | ,35190726                  |                       |
|                         | Minimum                          | -,60197                    |                       |
|                         | Maximum                          | ,94743                     |                       |
|                         | Range                            | 1,54940                    |                       |
|                         | Interquartile Range              | ,53549                     |                       |
|                         | Skewness                         | ,292                       | ,311                  |
|                         | Kurtosis                         | -,168                      | ,613                  |

## Extreme Values

|                         |         | Case Number | Value |
|-------------------------|---------|-------------|-------|
| Unstandardized Residual | Highest | 1           | 40    |
|                         |         | 2           | 35    |
|                         |         | 3           | 42    |
|                         |         | 4           | 25    |
|                         |         | 5           | 32    |
|                         | Lowest  | 1           | 11    |
|                         |         | 2           | 49    |
|                         |         | 3           | 10    |
|                         |         | 4           | 46    |
|                         |         | 5           | 12    |

### Tests of Normality

|                         | Kolmogorov-Smirnov <sup>a</sup> |    |       | Shapiro-Wilk |    |      |
|-------------------------|---------------------------------|----|-------|--------------|----|------|
|                         | Statistic                       | df | Sig.  | Statistic    | df | Sig. |
| Unstandardized Residual | ,087                            | 59 | ,200* | ,970         | 59 | ,155 |

\*. This is a lower bound of the true significance.

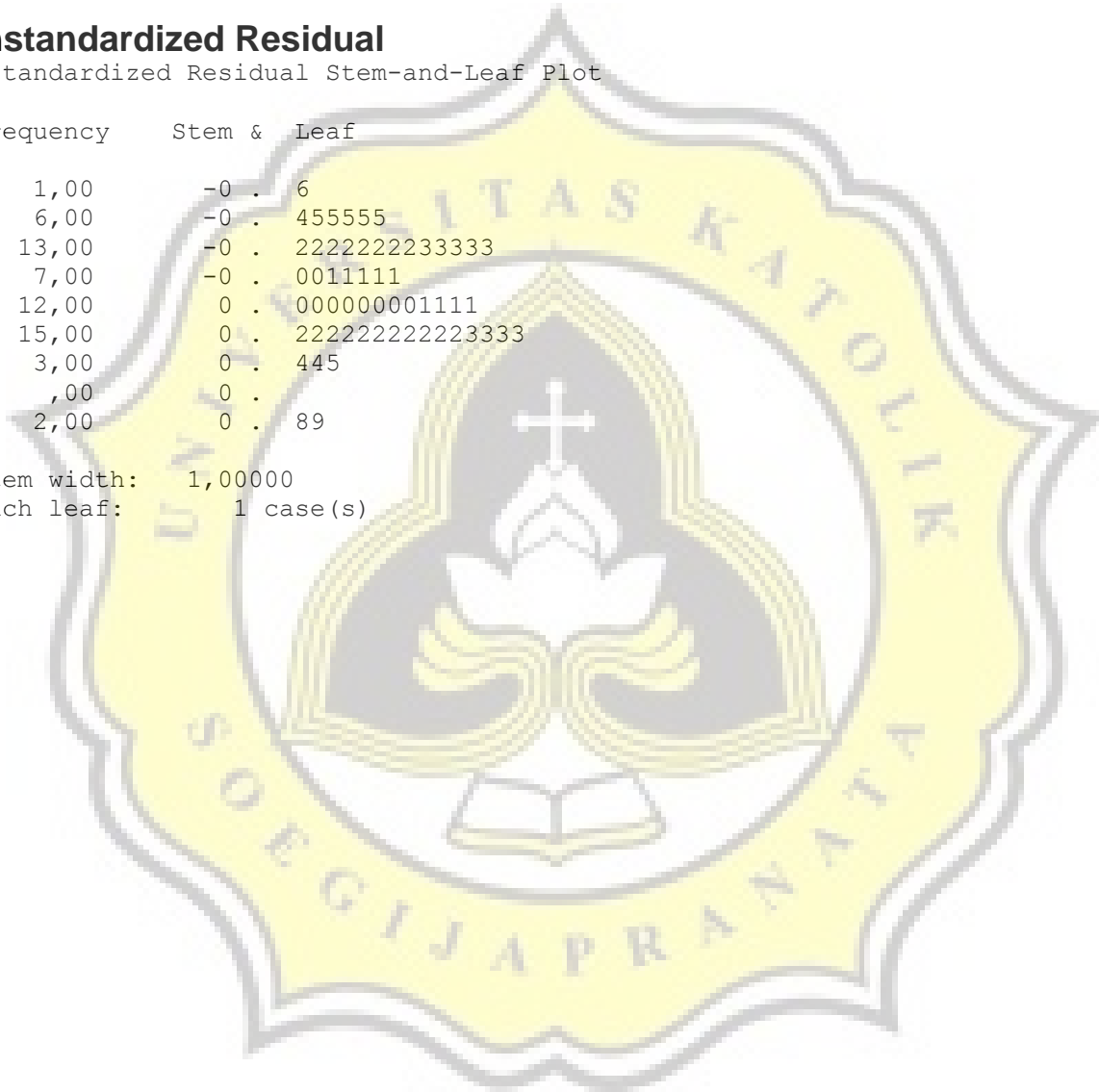
a. Lilliefors Significance Correction

### Unstandardized Residual

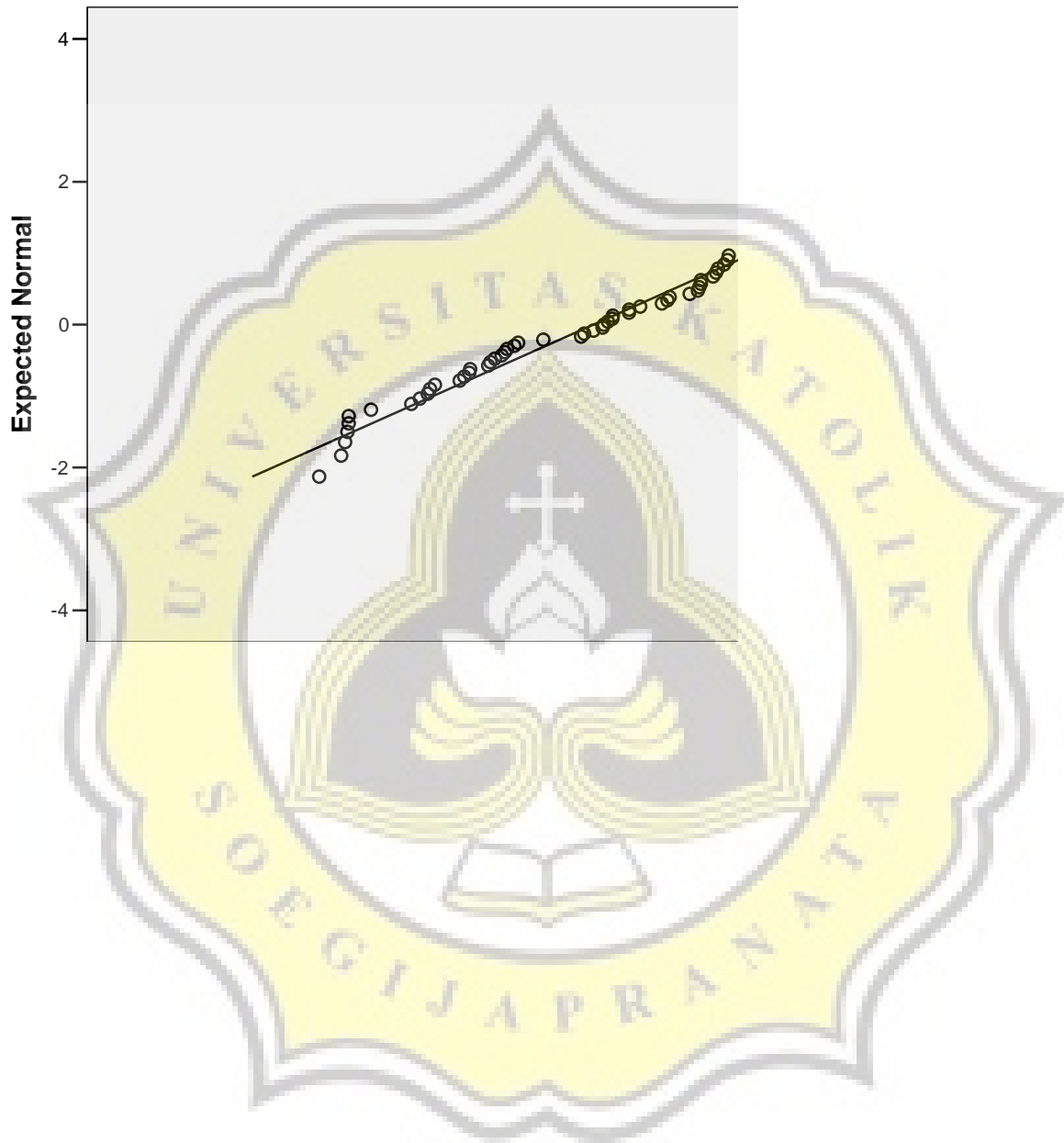
Unstandardized Residual Stem-and-Leaf Plot

| Frequency | Stem & | Leaf          |
|-----------|--------|---------------|
| 1,00      | -0 .   | 6             |
| 6,00      | -0 .   | 455555        |
| 13,00     | -0 .   | 222222233333  |
| 7,00      | -0 .   | 0011111       |
| 12,00     | 0 .    | 00000001111   |
| 15,00     | 0 .    | 2222222223333 |
| 3,00      | 0 .    | 445           |
| ,00       | 0 .    |               |
| 2,00      | 0 .    | 89            |

Stem width: 1,00000  
Each leaf: 1 case(s)



### Normal Q-Q Plot of Unstandardized



Detrended Normal Q-Q Plot of Unstandar

