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DAFTAR LAMPIRAN

Lampiran 1 Data Sampel Penelitian

No	Kode Perusahaan	Nama Perusahaan	Tanggal IPO
1	APLN	Agung Podomoro Land Tbk	11 November 2010
2	BAPA	Bekasi Asri Pemula Tbk	14 Januari 2008
3	BSDE	Bumi Serpong Damai Tbk	06 Juni 2008
4	CTRA	Ciputra Development Tbk	28 Maret 1994
5	DMAS	Puradelta Lestari Tbk	29 Mei 2015
6	DUTI	Duta Pertiwi Tbk	02 November 1994
7	FMII	Fortune Mate Indonesia Tbk	30 Juni 2000
8	GPRA	Perdana Gapura Prima Tbk	10 Oktober 2007
9	JRPT	Jaya Real Property Tbk	29 Juni 1994
10	KIJA	Kawasan Industri Jababeka Tbk	10 Januari 1995
11	MTLA	Metropolitan Land Tbk	20 Juni 2011
12	PLIN	Plaza Indonesia Realty Tbk	15 Juni 1992
13	PWON	Pakuwon Jati Tbk	19 Oktober 1989
14	RDTX	Roda Vivatex Tbk	14 Mei 1990

Lampiran 2 Data Penelitian (Data Mentah)

Nama	Tahun	APLN	BAPA	BSDE	CTRA
Jumlah Komite Audit	2017	3	2	3	4
	2018	3	2	4	3
	2019	3	2	3	3
	2020	3	3	3	3
Total Aset	2017	28.790.116.014	179.035.974.052	45.951.188.475.100	31.872.302.876
	2018	29.583.829.904	172.313.437.729	52.101.492.204.552	34.289.017.231
	2019	29.460.345.080	106.498.735.012	54.444.849.052.447	36.196.024.908
	2020	30.571.896.454	143.703.440.349	60.890.577.101.754	38.784.329.675
Total Hutang	2017	17.293.138.465	58.885.428.730	1.675.433.738.593	16.321.729.145
	2018	17.376.276.425	44.423.132.493	2.181.459.425.430	17.644.741.098
	2019	16.624.399.470	75.260.487.760	2.089.734.317.060	18.434.456.783
	2020	19.540.894.050	10.994.732.340	2.661.207.923.040	21.920.634.023
Laba Ditahan	2017	5.689.458.536	57.458.925.764	1.713.041.081.393	5.163.523.178
	2018	5.709.015.575	65.200.685.678	1.847.907.613.156	6.172.813.093
	2019	5.616.636.380	72.920.768.383	2.124.813.216.654	7.145.315.910
	2020	4.474.790.619	70.019.088.451	2.107.237.430.787	6.509.643.091
Modal Kerja	2017	2.212.750.922	73.992.718.014	1.039.570.699.909	7.349.318.569
	2018	4.367.174.560	68.271.128.456	1.471.744.509.062	8.157.116.680
	2019	3.261.406.483	102.218.561.983	1.809.727.119.742	9.826.987.732
	2020	2.537.011.366	101.807.963.011	1.716.955.448.616	9.823.650.664

Lanjutan Lampiran 2

Nama	Tahun	APLN	BAPA	BSDE	CTRA
EBIT	2017	2.181.757.138	13.243.528.581	5.228.121.059.142	1.342.897.298
	2018	3.887.238.980	4.950.263.483	1.760.420.645.427	1.655.086.109
	2019	276.217.953	4.988.429.740	3.165.097.516.458	1.612.942.332
	2020	(76.575.587)	(2.608.852.881)	625.746.083.413	398.783.821
Nilai Pasar Ekuitas	2017	23.517,00	88,00	1.700,00	1.185,00
	2018	17.022,00	109,00	1.255,00	1.010,00
	2019	1.971,00	70,00	1.275,00	1.045,00
	2020	188,00	50,00	1.225,00	985,00
Total Aset Tetap	2017	19.357.142.313	49.669.155.218	27.986.664.518.338	16.674.698.012
	2018	21.308.407.172	61.154.984.757	31.152.813.730.900	18.137.058.675
	2019	21.289.507.015	36.637.701.705	30.188.136.312.156	18.000.848.552
	2020	19.229.729.860	34.757.760.805	32.014.360.149.683	18.501.110.036
Net Income	2017	1.882.581.400	13.212.381.915	5.062.395.669.731	1.018.529.579
	2018	193.730.292	4.950.263.483	2.165.174.819.754	1.302.702.012
	2019	120.811.697	4.956.230.815	2.521.371.983.907	1.283.286.761
	2020	(195.219.218)	(2.608.852.881)	627.596.142.899	825.765.665
Operating Cash Flow	2017	(738.623.663)	12.883.806.611	4.647.444.612.879	549.287.198
	2018	(932.169.634)	3.924.952.820	1.616.680.418.950	1.043.561.228
	2019	484.489.220	188.560.253	2.016.997.906.950	979.826.570
	2020	785.628.858	(1.291.707.413)	625.724.323.101	632.481.201
Pendapatan Operasi	2016	6.006.952.346	34.023.000	6.521.770.089.675	6.739.315.733
	2017	7.043.036.602	46.437.737.074	10.347.343.192.163	6.442.797.921
	2018	5.035.325.429	28.451.499.193	6.628.782.185.008	7.670.405.660
	2019	3.792.475.607	24.233.788.566	7.084.864.038.574	7.608.237.218
	2020	2.887.951.022	6.804.710.339	4.279.564.048.150	4.240.065.390
Piutang Bersih	2016	1.210.762.145	316.000.000	516.499.789.567	1.702.103.705
	2017	1.549.843.130	3.800.000	624.954.512.865	1.796.844.552
	2018	1.678.122.770	7.500.000	509.592.243.442	2.550.855.867
	2019	1.614.937.631	179.484.320	502.291.695.259	2.658.541.112
	2020	1.155.952.442	54.700.000	516.149.143.673	2.460.746.675

Nama	Tahun	DMAS	DUTI	FMII	GPRA
Jumlah Komite Audit	2017	3	3	3	3
	2018	3	3	3	3
	2019	3	3	3	3
	2020	3	3	3	3
Total Aset	2017	747.094.155.731	10.575.681.686.200	801.479.000.000	149.946.202.821
	2018	750.003.343.537	12.642.895.738.823	940.955.391.340	153.645.359.041
	2019	761.697.102.962	13.788.227.459.960	891.866.986.266	170.591.898.676
	2020	698.027.833.037	13.400.217.691.035	874.849.000.000	175.810.334.189
Total Hutang	2017	465.103.754.344	2.240.819.998.834	119.588.858.000	466.150.356.014
	2018	311.529.808.844	3.227.976.940.583	265.462.614.782	454.440.028.598
	2019	1.121.231.243.313	3.197.457.277.140	264.399.707.766	573.167.523.724
	2020	1.303.154.367.812	3.146.694.096.566	247.064.876.564	691.825.740.064
Laba Ditahan	2017	1.798.532.034.885	5.267.124.286.367	340.726.897.657	438.124.297.658
	2018	1.979.453.424.339	6.184.880.870.542	346.641.180.750	472.401.839.609
	2019	1.284.792.360.745	7.280.313.774.381	349.359.777.332	516.190.422.051
	2020	464.478.694.499	6.875.186.132.541	349.678.231.478	469.320.276.238
Modal Kerja	2017	3.098.025.767.577	3.276.419.510.006	203.903.037.724	97.889.530.504
	2018	3.288.213.845.610	4.093.351.022.892	265.181.481.538	11.100.737.880
	2019	2.928.904.755.103	4.969.941.353.189	180.178.070.987	11.839.605.868
	2020	2.220.002.117.168	4.517.073.147.180	230.973.295.942	11.207.099.066

Lanjutan Lampiran 2

Nama	Tahun	DMAS	DUTI	FMII	GPRA
EBIT	2017	670.243.686.819	653.012.273.229	9.933.897.210	37.960.260.759
	2018	514.376.079.188	1.133.182.587.932	7.191.190.892	51.623.011.989
	2019	1.350.343.016.543	1.298.473.559.565	4.841.104.604	57.005.465.945
	2020	311.320.990.268	440.748.904.081	1.367.987.554	22.954.629.430
Nilai Pasar Ekuitas	2017	171,00	5.400,00	515,00	103,00
	2018	159,00	4.390,00	700,00	110,00
	2019	300,00	5.500,00	475,00	75,00
	2020	246,00	3.800,00	670,00	75,00
Total Aset Tetap	2017	3.935.113.923.715	6.126.562.218.997	517.457.345.901	248.161.340.494
	2018	3.932.413.444.178	6.977.634.689.746	557.143.888.388	190.332.099.245
	2019	3.607.785.577.749	7.063.242.014.960	617.083.840.395	193.001.226.333
	2020	3.496.137.249.710	7.320.624.463.623	567.122.798.564	275.901.675.998
Net Income	2017	624.068.132.776	627.009.096.708	8.731.908.120	37.316.086.438
	2018	415.428.781.314	973.352.535.237	5.908.257.104	50.425.199.916
	2019	1.233.762.180.603	774.185.157.942	2.718.797.575	55.222.657.634
	2020	285.067.624.917	439.663.805.880	3.188.087.865	22.792.654.899
Operating Cash Flow	2017	755.193.226.091	487.352.295.369	12.182.897.654	9.839.392.834
	2018	340.732.528.431	1.360.975.866.626	32.020.108.672	11.716.163.726
	2019	1.948.653.166.175	1.204.660.160.006	14.587.104.668	2.903.342.268
	2020	614.092.466.035	271.637.193.699	18.115.678.766	22.247.209.140
Pendapatan Operasi	2016	1.593.794.336.901	2.019.459.345.884	402.073.601.800	429.023.776.446
	2017	1.336.390.680.684	1.718.746.728.686	35.261.654.897	366.751.537.542
	2018	1.036.229.521.794	2.225.704.530.841	43.232.413.637	435.573.970.378
	2019	2.650.255.153.377	2.459.812.402.375	84.249.947.508	397.699.225.488
	2020	654.993.169.133	1.247.432.342.011	40.776.809.564	245.817.865.962
Piutang Bersih	2016	64.645.334.576	131.717.886.723	9.799.056.221	190.875.087.221
	2017	49.817.759.399	153.479.644.873	113.592.369	178.716.428.871
	2018	82.748.289.307	213.408.069.408	112.942.750	188.942.334.578
	2019	1.090.422.216.000	338.617.614.917	67.342.750	230.841.144.096
	2020	713.443.355.201	327.577.412.918	27.038.575	85.768.823.415

Nama	Tahun	JRPT	KIJA	MTLA	PLIN	PWON	RDTX
Jumlah Komite Audit	2017	3	3	3	3	3	3
	2018	4	3	3	3	3	3
	2019	4	3	3	3	3	2
	2020	3	3	3	3	3	3
Total Aset	2017	9.472.682.688	1.126.632.031.234	4.819.145.802	4.639.438.405	23.358.717.736	2.280.461.717.989
	2018	10.541.248.267	1.178.377.224.402	5.193.962.740	15.143.755.490	25.018.080.224	2.526.489.781.165
	2019	11.164.935.100	1.218.461.157.931	6.107.364.321	12.548.031.316	26.095.153.343	2.795.788.452.762
	2020	11.352.613.850	1.237.092.407.345	5.879.918.876	12.820.160.970	26.046.376.431	2.979.633.779.603
Total Hutang	2017	3.496.187.155	5.366.080.073.786	1.755.200.333	3.652.525.537	10.567.227.711	225.499.951.528
	2018	3.847.899.580	5.731.263.365.834	1.819.793.556	3.811.773.076	9.706.398.758	213.066.766.537
	2019	3.762.437.184	5.877.596.349.996	2.257.513.809	972.457.079	7.999.510.286	271.083.812.343
	2020	3.701.709.456	12.370.924.073.458	1.872.552.987	1.259.552.201	8.808.572.784	295.223.239.422
Laba Ditahan	2017	4.692.015.973	1.889.500.304.969	1.735.791.342	1.676.301.190	8.758.678.943	1.907.764.071.279
	2018	5.372.427.838	1.930.421.313.044	2.148.129.321	1.887.259.770	11.011.590.256	2.164.834.644.424
	2019	6.057.628.179	2.049.177.515.313	2.561.144.087	10.428.270.269	13.393.006.038	2.374.855.149.303
	2020	6.341.986.338	1.750.018.806.132	2.698.493.654	10.271.304.801	12.741.810.663	2.534.606.228.362
Modal Kerja	2017	355.086.141	6.610.434.957.311	1.580.576.802	137.808.604	3.514.427.451	431.864.406.033
	2018	443.608.986	7.037.908.515.234	187.369.122	276.962.304	5.376.406.503	421.922.604.289
	2019	497.069.008	7.144.962.035.136	223.285.909	374.240.708	6.269.490.736	153.340.535.865
	2020	631.686.553	7.088.129.744.616	203.554.208	780.442.521	5.925.980.875	162.693.689.841

Lanjutan Lampiran 2

A	GPRA	JRPT	KIJA	MTLA	PLIN	PWON	RDTX
2017	0,6528	0,0375	5,8674	0,3280	0,0297	0,1505	0,1894
2018	0,0722	0,0421	5,9725	0,0361	0,0183	0,2149	0,1670
2019	0,0694	0,0445	5,8639	0,0366	0,0298	0,2403	0,0548
2020	0,0637	0,0556	5,7297	0,0346	0,0609	0,2275	0,0546
B	GPRA	JRPT	KIJA	MTLA	PLIN	PWON	RDTX
2017	2,9219	0,4953	1,6771	0,3602	0,3613	0,3750	0,8366
2018	3,0746	0,5097	1,6382	0,4136	0,1246	0,4401	0,8569
2019	3,0259	0,5426	1,6818	0,4194	0,8311	0,5132	0,8494
2020	2,6695	0,5586	1,4146	0,4589	0,8012	0,4892	0,8506
C	GPRA	JRPT	KIJA	MTLA	PLIN	PWON	RDTX
2017	0,2532	0,1227	0,1155	0,1267	0,0604	0,0887	0,1093
2018	0,3360	0,1026	0,0725	0,1098	0,0121	0,1141	0,1065
2019	0,3342	0,0946	0,1422	0,0904	0,0497	0,1253	0,0978
2020	0,1306	0,0637	(0,1375)	0,0413	0,0250	0,0287	0,0723
D	GPRA	JRPT	KIJA	MTLA	PLIN	PWON	RDTX
2017	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000
2018	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000
2019	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000
2020	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000

Data Penelitian Komite Audit

Ukuran Komite Audit = Jumlah Anggota Komite Audit di Perusahaan

Nama	Tahun	APLN	BAPA	BSDE	CTRA	DMAS	DUTI	FMII	GPRA	JRPT	KIJA	MTLA	PLIN	PWON	RDTX
Jumlah Komite Audit	2017	3	2	3	4	3	3	3	3	3	3	3	3	3	3
	2018	3	2	4	3	3	3	3	3	4	3	3	3	3	3
	2019	3	2	3	3	3	3	3	3	4	3	3	3	3	2
	2020	3	3	3	3	3	3	3	3	3	3	3	3	3	3

Data Penelitian Ukuran Perusahaan

Ukuran Perusahaan = Ln Total Aset

Nama	Tahun	APLN	BAPA	BSDE	CTRA	DMAS	DUTI	FMII	GPRA	JRPT	KIJA	MTLA	PLIN	PWON	RDTX
Ln Total Aset	2017	24,0833	25,9109	31,4586	24,1850	29,6420	29,9896	27,4097	28,0361	22,9717	30,0528	22,2959	22,2579	23,8742	28,4554
	2018	24,1105	25,8726	31,5842	24,2581	29,6459	30,1681	27,5702	28,0605	23,0786	30,0977	22,3708	23,4409	23,9429	28,5579
	2019	24,1063	25,3914	31,6282	24,3122	29,6614	30,2548	27,5166	28,1651	23,1360	30,1312	22,5328	23,2528	23,9850	28,6591
	2020	24,1433	25,6910	31,7401	24,3813	29,5741	30,2263	27,4973	28,1953	23,1527	30,1464	22,4948	23,2743	23,9831	28,7228

Lanjutan Lampiran 2

Data Penelitian Manajemen Laba

$$TACC_{it} = Net\ Income - Operating\ Cash\ Flow$$

TACC							
E	APLN	BAPA	BSDE	CTRA	DMAS	DUTI	FMII
2017	2.621.205.063	328.575.304	414.951.056.852	469.242.381	(131.125.093.315)	139.656.801.339	(3.450.989.534)
2018	1.125.899.926	1.025.310.663	548.494.400.804	259.140.784	74.696.252.883	(387.623.331.389)	(26.111.851.568)
2019	(363.677.523)	4.767.670.562	504.374.076.957	303.460.191	(714.890.985.572)	(430.475.002.064)	(11.868.307.093)
2020	(980.848.076)	(1.317.145.468)	1.871.819.798	193.284.464	(329.024.841.118)	168.026.612.181	(14.927.590.901)

TACC							
E	GPRA	JRPT	KIJA	MTLA	PLIN	PWON	RDTX
2017	27.476.693.604	529.566.933	(479.824.460.947)	472.430.639	(166.124.796)	(233.612.417)	(7.591.154.105)
2018	38.709.036.190	27.804.440	(65.770.157.603)	(19.228.710)	(353.512.428)	462.093.573	11.139.518.303
2019	52.319.315.366	600.171.873	(229.936.416.292)	46.577.642	(59.513.166)	1.469.398.221	(36.031.687.789)
2020	545.445.759	6.620.451.467	(593.049.054.669)	203.014.019	312.031.597	(102.833.985)	(56.632.251.294)

REV-REC							
A2	APLN	BAPA	BSDE	CTRA	DMAS	DUTI	FMII
2017	697.003.271	46.715.914.074	3.717.118.379.190	(391.258.659)	(242.576.081.040)	(322.474.375.348)	(357.126.483.051)
2018	(2.135.990.813)	(17.989.937.881)	(3.603.198.737.732)	473.596.424	(333.091.688.798)	447.029.377.620	7.971.408.359
2019	(1.179.664.683)	(4.389.694.947)	463.382.401.749	(169.853.687)	606.351.704.890	108.898.326.025	41.063.133.871
2020	(445.539.396)	(17.304.293.907)	(2.819.157.438.838)	(3.170.377.391)	(1.618.283.123.445)	(1.201.339.858.365)	(43.432.833.769)

REV-REC							
A2	GPRA	JRPT	KIJA	MTLA	PLIN	PWON	RDTX
2017	(50.113.580.554)	10.788.169	354.280.264.758	16.715.911	(67.299.461)	622.332.446	29.123.548.721
2018	58.596.527.129	(89.070.775)	(600.171.405.706)	227.886.823	(140.082.852)	(281.063.153)	998.785.200
2019	(79.773.554.408)	89.716.025	(316.593.242.464)	(8.757.672)	(958.457.177)	(3.479.139.731)	(91.784.915.003)
2020	(6.809.038.845)	(563.560.500)	(290.335.693.361)	(794.580.656)	(958.457.177)	(3.479.139.731)	(91.784.915.003)

$$NDA_{it} = \alpha_1(1/TA_{i,t-1}) + \alpha_2 (\Delta REV_{it} - \Delta REC_{it})/TA_{t-1} + \alpha_3 (PPE_{it} / TA_{t-1}) + \varepsilon$$

NDA							
A1	APLN	BAPA	BSDE	CTRA	DMAS	DUTI	FMII
2017	0,7466	0,5884	0,7399	0,5609	4,9925	0,5988	0,2500
2018	0,6981	0,3005	0,5788	0,5928	4,8491	0,6373	0,6506
2019	0,7326	0,3528	0,6130	0,5426	5,5826	0,5702	0,7879
2020	0,6644	0,1715	0,5295	0,4453	2,7402	0,5067	0,6486

NDA							
A1	GPRA	JRPT	KIJA	MTLA	PLIN	PWON	RDTX
2017	1,3708	0,6871	3,5498	0,5084	0,8281	0,7159	0,8210
2018	1,6702	0,1043	2,5965	0,5595	0,2806	0,6601	0,8356
2019	0,7137	0,7103	2,7806	0,4770	0,8974	0,5472	0,9119
2020	1,5806	0,6497	2,8616	0,3686	0,8772	0,5594	0,9049

Lampiran 3 Data *Financial Distress*, Komite Audit, Ukuran Perusahaan dan Manajemen Laba Tahun 2017-2020.

No	Nama Perusahaan	Tahun	X ₁ (FD)	X ₂ (KA)	X ₃ (UP)	Y (ML)
1	PT Agung Podomoro Land Tbk	2017	1,6577	3	24,0833	2621205062,2534
		2018	0,8142	3	24,1105	1125899925,3019
		2019	1,4108	3	24,1063	-363677523,7326
		2020	1,0047	3	24,1433	-980848076,6644
2	PT Bekasi Asri Pemula Tbk	2017	4,2545	2	25,9109	328575303,4116
		2018	4,0257	2	25,8726	1025310662,6995
		2019	8,8433	2	25,3914	4767670561,6472
		2020	6,1139	3	25,6910	-1317145468,1715
3	PT Bumi Serpong Damai Tbk	2017	3,4640	3	31,4586	414951056851,2600
		2018	3,2363	4	31,5842	548494400803,4210
		2019	3,8435	3	31,6282	504374076956,3870
		2020	3,0470	3	31,7401	1871819797,4705
4	PT Ciputra Development Tbk	2017	2,3239	4	24,1850	469242380,4391
		2018	2,4718	3	24,2581	259140783,4072
		2019	2,7240	3	24,3122	303460190,4574
		2020	2,2778	3	24,3813	193284463,5547
5	PT Puradelta Lestari Tbk	2017	4,1080	3	29,6420	-131125093315,5440
		2018	4,1974	3	29,6459	74696252882,4701
		2019	4,2637	3	29,6614	-714890985572,6030
		2020	2,6030	3	29,5741	-329024841118,3190
6	PT Duta Pertiwi Tbk	2017	4,0709	3	29,9896	139656801338,4010
		2018	4,3210	3	30,1681	-387623331389,6370
		2019	4,7187	3	30,2548	-430475002064,5700
		2020	4,1049	3	30,2263	168026612180,4930
7	PT Fortune Mate Indonesia Tbk	2017	3,1381	3	27,4097	-3450989534,2500
		2018	3,1011	3	27,5702	-26111851568,6506
		2019	2,6387	3	27,5166	-11868307093,7879
		2020	3,0455	3	27,4973	-14927590901,6486
8	PT Perdana Gapura Prima Tbk	2017	5,4052	3	28,0361	27476693603,8179
		2018	5,9677	3	28,0605	38709036189,7880
		2019	5,7638	3	28,1651	52319315365,8836
		2020	5,1397	3	28,1953	545445758,7969
9	PT Jaya Real Property Tbk	2017	2,6852	3	22,9717	529566932,3129
		2018	2,6269	4	23,0786	27804439,8957
		2019	2,6962	4	23,1360	600171872,2897
		2020	2,6143	3	23,1527	6620451466,3503

Lanjutan Lampiran 3

10	PT Kawasan Industri Jababeka Tbk	2017	4,4734	3	30,0528	-479824460947,4000
		2018	4,5008	3	30,0977	-65770157603,3047
		2019	4,4906	3	30,1312	-229936416292,3230
		2020	4,1274	3	30,1464	-593049054669,3310
11	PT Metropolitan Land Tbk	2017	4,1770	3	22,2959	472430638,4916
		2018	2,3226	3	22,3708	-19228710,5595
		2019	2,2146	3	22,5328	46577641,5230
		2020	2,0008	3	22,4948	203014018,6314
12	PT Plaza Indonesia Realty Tbk	2017	1,7790	3	22,2579	-166124796,8281
		2018	0,6075	3	23,4409	-353512428,2806
		2019	3,2387	3	23,2528	-59513166,8974
		2020	3,1794	3	23,2743	312031596,1228
13	PT Pakuwon Jati Tbk	2017	2,8054	3	23,8742	-233612417,7159
		2018	3,6112	3	23,9429	462093572,3399
		2019	4,0915	3	23,9850	1469398220,4528
		2020	3,2802	3	23,9831	-102833985,5594
14	PT Roda Vivatex Tbk	2017	4,7037	3	28,4554	-7591154105,8210
		2018	4,6042	3	28,5579	11139518302,1644
		2019	3,7859	2	28,6591	-36031687789,9119
		2020	3,6170	3	28,7228	-56632251294,9049

Lampiran 4 Output *Eviews* 10

Tabel 4.3 Hasil Statistik Deskriptif

	FD	KA	UP	ML
Mean	3.505714	3.000000	2659.536	-27104.13
Maximum	8.840000	4.000000	3174.000	548494.4
Minimum	0.610000	2.000000	2226.000	-714891.0
Std. Dev.	1.435051	0.381385	305.5610	207217.0
Observations	56	56	56	56

Lanjutan Lampiran 4

Tabel 4.4 Hasil Regresi Data Panel *Common Effect Model*

Dependent Variable: ML
 Method: Panel Least Squares
 Date: 04/05/21 Time: 20:51
 Sample: 2017 2020
 Periods included: 4
 Cross-sections included: 14
 Total panel (balanced) observations: 56

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-66.57165	9.316412	-7.145632	0.0000
FD	0.876634	0.324507	2.701428	0.0118
KA	0.708596	0.634929	1.116025	0.2742
UP	22.00033	2.695524	8.161801	0.0000

Tabel 4.5 Hasil Regresi Data Panel *Fixed Effect Model*

Dependent Variable: ML
 Method: Panel Least Squares
 Date: 04/05/21 Time: 20:55
 Sample: 2017 2020
 Periods included: 4
 Cross-sections included: 14
 Total panel (balanced) observations: 56

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-7.909182	348.6228	-0.022687	0.9822
FD	3.580875	1.939267	1.846509	0.0834
KA	0.025113	1.045598	0.024018	0.9811
UP	3.557622	106.7430	0.033329	0.9738

Tabel 4.6 Hasil Regresi Data Panel *Random Effect Model*

Dependent Variable: ML
 Method: Panel EGLS (Cross-section random effects)
 Date: 04/05/21 Time: 20:59
 Sample: 2017 2020
 Periods included: 4
 Cross-sections included: 14
 Total panel (balanced) observations: 56
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-66.57165	9.372256	-7.103055	0.0000
FD	0.876634	0.326453	2.685332	0.0122
KA	0.708596	0.638735	1.109376	0.2771
UP	22.00033	2.711682	8.113169	0.0000

Tabel 4.7 Hasil Uji Chow

Redundant Fixed Effects Tests
 Equation: Untitled
 Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	0.970836	(11,16)	0.5071
Cross-section Chi-square	15.850163	11	0.1468

Tabel 4.8 Hasil Uji Lagrange Multiplier

Lagrange multiplier (LM) test for panel data

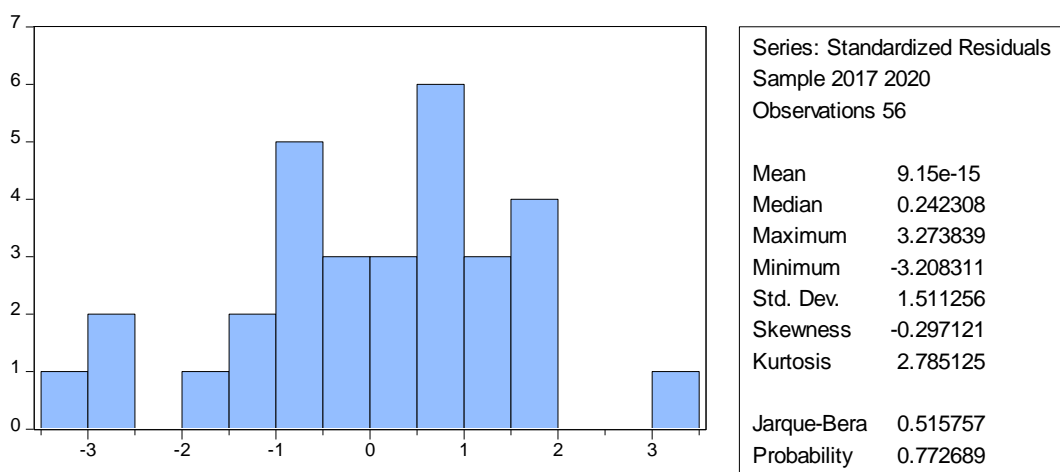
Date: 04/05/21 Time: 21:04

Sample: 2017 2020

Total panel observations: 56

Probability in ()

Null (no rand. effect) Alternative	Cross-section One-sided	Period One-sided	Both
Breusch-Pagan	1.662943 (0.1972)	0.383101 (0.5359)	2.046044 (0.1526)
Honda	-1.289551 (0.9014)	-0.618951 (0.7320)	-1.349515 (0.9114)
King-Wu	-1.289551 (0.9014)	-0.618951 (0.7320)	-1.168839 (0.8788)
GHM	-- --	-- --	0.000000 (0.7500)

Gambar 4.1 Grafik Uji Normalitas

Lanjutan Lampiran 4

Tabel 4.10 Hasil Uji Multikolinearitas

	FD	KA	UP
FD	1.000000	-0.170754	0.129054
KA	-0.170754	1.000000	-0.082361
UP	0.129054	-0.082361	1.000000

Tabel 4.11 Hasil Uji Heteroskedastisitas

Dependent Variable: RESABS

Method: Panel Least Squares

Date: 04/05/21 Time: 21:28

Sample: 2017 2020

Periods included: 4

Cross-sections included: 14

Total panel (balanced) observations: 56

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.954596	5.120281	-0.186434	0.8535
FD	-0.259158	0.178349	-1.453096	0.1577
KA	0.013216	0.348956	0.037873	0.9701
UP	0.750203	1.481455	0.506396	0.6167

Tabel 4.12 Hasil Uji Autokorelasi

R-squared	0.712299	Mean dependent var	7.975658
Adjusted R-squared	0.680332	S.D. dependent var	2.817523
S.E. of regression	1.593004	Akaike info criterion	3.889034
Sum squared resid	68.51687	Schwarz criterion	4.074065
Log likelihood	-56.28003	Hannan-Quinn criter.	3.949350
F-statistic	22.28249	Durbin-Watson stat	2.167797
Prob(F-statistic)	0.000000		

Tabel 4.13 Hasil Uji Regresi Data Panel

Dependent Variable: ML
 Method: Panel Least Squares
 Date: 04/05/21 Time: 20:51
 Sample: 2017 2020
 Periods included: 4
 Cross-sections included: 14
 Total panel (balanced) observations: 56

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-66.57165	9.316412	-7.145632	0.0000
FD	0.876634	0.324507	2.701428	0.0118
KA	0.708596	0.634929	1.116025	0.2742
UP	22.00033	2.695524	8.161801	0.0000
R-squared	0.712299	Mean dependent var	7.975658	
Adjusted R-squared	0.680332	S.D. dependent var	2.817523	
S.E. of regression	1.593004	Akaike info criterion	3.889034	
Sum squared resid	68.51687	Schwarz criterion	4.074065	
Log likelihood	-56.28003	Hannan-Quinn criter.	3.949350	
F-statistic	22.28249	Durbin-Watson stat	2.167797	
Prob(F-statistic)	0.000000			

Tabel 4.14 Hasil Uji F

R-squared	0.712299	Mean dependent var	7.975658
Adjusted R-squared	0.680332	S.D. dependent var	2.817523
S.E. of regression	1.593004	Akaike info criterion	3.889034
Sum squared resid	68.51687	Schwarz criterion	4.074065
Log likelihood	-56.28003	Hannan-Quinn criter.	3.949350
F-statistic	22.28249	Durbin-Watson stat	2.167797
Prob(F-statistic)	0.000000		

Tabel 4.15 Hasil Uji t

Dependent Variable: ML
 Method: Panel Least Squares
 Date: 04/05/21 Time: 20:51
 Sample: 2017 2020
 Periods included: 4
 Cross-sections included: 14
 Total panel (balanced) observations: 56

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-66.57165	9.316412	-7.145632	0.0000
FD	0.876634	0.324507	2.701428	0.0118
KA	0.708596	0.634929	1.116025	0.2742
UP	22.00033	2.695524	8.161801	0.0000

Tabel 4.16 Hasil Uji Koefisien Determinasi

R-squared	0.712299	Mean dependent var	7.975658
Adjusted R-squared	0.680332	S.D. dependent var	2.817523
S.E. of regression	1.593004	Akaike info criterion	3.889034
Sum squared resid	68.51687	Schwarz criterion	4.074065
Log likelihood	-56.28003	Hannan-Quinn criter.	3.949350
F-statistic	22.28249	Durbin-Watson stat	2.167797
Prob(F-statistic)	0.000000		

Lampiran 5 Tabel Durbin Watson

Tabel Durbin-Watson (DW), $\alpha = 5\%$

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
56	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678

Lampiran 6 Tabel F

Titik Presentase Distribusi F (df = 1-45)

Titik Persentase Distribusi F untuk Probabilita = 0,05															
df untuk penyebut (K2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	161	199	216	225	230	234	237	239	241	242	243	244	245	245	246
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40	19.40	19.41	19.42	19.42	19.43
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79	8.76	8.74	8.73	8.71	8.70
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96	5.94	5.91	5.89	5.87	5.86
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74	4.70	4.68	4.66	4.64	4.62
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06	4.03	4.00	3.98	3.96	3.94
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64	3.60	3.57	3.55	3.53	3.51
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35	3.31	3.28	3.26	3.24	3.22
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14	3.10	3.07	3.05	3.03	3.01
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98	2.94	2.91	2.89	2.86	2.85
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85	2.82	2.79	2.76	2.74	2.72
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75	2.72	2.69	2.66	2.64	2.62
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67	2.63	2.60	2.58	2.55	2.53
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60	2.57	2.53	2.51	2.48	2.46
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54	2.51	2.48	2.45	2.42	2.40
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49	2.46	2.42	2.40	2.37	2.35
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45	2.41	2.38	2.35	2.33	2.31
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41	2.37	2.34	2.31	2.29	2.27
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38	2.34	2.31	2.28	2.26	2.23
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35	2.31	2.28	2.25	2.22	2.20
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32	2.28	2.25	2.22	2.20	2.18
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30	2.26	2.23	2.20	2.17	2.15
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27	2.24	2.20	2.18	2.15	2.13
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25	2.22	2.18	2.15	2.13	2.11
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24	2.20	2.16	2.14	2.11	2.09
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22	2.18	2.15	2.12	2.09	2.07
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20	2.17	2.13	2.10	2.08	2.06
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19	2.15	2.12	2.09	2.06	2.04
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18	2.14	2.10	2.08	2.05	2.03
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16	2.13	2.09	2.06	2.04	2.01
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32	2.25	2.20	2.15	2.11	2.08	2.05	2.03	2.00
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31	2.24	2.19	2.14	2.10	2.07	2.04	2.01	1.99
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13	2.09	2.06	2.03	2.00	1.98
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12	2.08	2.05	2.02	1.99	1.97
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11	2.07	2.04	2.01	1.99	1.96
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28	2.21	2.15	2.11	2.07	2.03	2.00	1.98	1.95
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.20	2.14	2.10	2.06	2.02	2.00	1.97	1.95
38	4.10	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09	2.06	2.02	1.99	1.96	1.94
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08	2.04	2.01	1.98	1.95	1.93
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08	2.04	2.00	1.97	1.95	1.92
41	4.08	3.23	2.83	2.60	2.44	2.33	2.24	2.17	2.12	2.07	2.03	2.00	1.97	1.94	1.92
42	4.07	3.22	2.83	2.59	2.44	2.32	2.24	2.17	2.11	2.06	2.03	1.99	1.96	1.94	1.91
43	4.07	3.21	2.82	2.59	2.43	2.32	2.23	2.16	2.11	2.06	2.02	1.99	1.96	1.93	1.91
44	4.06	3.21	2.82	2.58	2.43	2.31	2.23	2.16	2.10	2.05	2.01	1.98	1.95	1.92	1.90
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05	2.01	1.97	1.94	1.92	1.89

Lanjutan Lampiran 6

Titik Presentase Distribusi F (df = 46-80)

Titik Persentase Distribusi F untuk Probabilita = 0,05

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04	2.00	1.97	1.94	1.91	1.89
47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04	2.00	1.96	1.93	1.91	1.88
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03	1.99	1.96	1.93	1.90	1.88
49	4.04	3.19	2.79	2.56	2.40	2.29	2.20	2.13	2.08	2.03	1.99	1.96	1.93	1.90	1.88
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03	1.99	1.95	1.92	1.89	1.87
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02	1.98	1.95	1.92	1.89	1.87
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02	1.98	1.94	1.91	1.89	1.86
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01	1.97	1.93	1.90	1.88	1.85
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00	1.96	1.92	1.89	1.87	1.84
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00	1.96	1.92	1.89	1.86	1.84
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99	1.95	1.92	1.89	1.86	1.84
61	4.00	3.15	2.76	2.52	2.37	2.25	2.16	2.09	2.04	1.99	1.95	1.91	1.88	1.86	1.83
62	4.00	3.15	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.99	1.95	1.91	1.88	1.85	1.83
63	3.99	3.14	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
64	3.99	3.14	2.75	2.52	2.36	2.24	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
65	3.99	3.14	2.75	2.51	2.36	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.85	1.82
66	3.99	3.14	2.74	2.51	2.35	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.84	1.82
67	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.98	1.93	1.90	1.87	1.84	1.82
68	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.97	1.93	1.90	1.87	1.84	1.82
69	3.98	3.13	2.74	2.50	2.35	2.23	2.15	2.08	2.02	1.97	1.93	1.90	1.86	1.84	1.81
70	3.98	3.13	2.74	2.50	2.35	2.23	2.14	2.07	2.02	1.97	1.93	1.89	1.86	1.84	1.81
71	3.98	3.13	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.97	1.93	1.89	1.86	1.83	1.81
72	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
73	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
74	3.97	3.12	2.73	2.50	2.34	2.22	2.14	2.07	2.01	1.96	1.92	1.89	1.85	1.83	1.80
75	3.97	3.12	2.73	2.49	2.34	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.83	1.80
76	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.82	1.80
77	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.96	1.92	1.88	1.85	1.82	1.80
78	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.80
79	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.79
80	3.96	3.11	2.72	2.49	2.33	2.21	2.13	2.06	2.00	1.95	1.91	1.88	1.84	1.82	1.79

Lampiran 7 Tabel t

Titik Presentase Distribusi t (df = 1-40)

df	Pr	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
1		1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30884
2		0.81650	1.88562	2.91999	4.30285	6.96456	9.92484	22.32712
3		0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4		0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5		0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6		0.71756	1.43976	1.94318	2.44691	3.14267	3.70743	5.20763
7		0.71114	1.41492	1.89458	2.38462	2.99795	3.49948	4.78529
8		0.70639	1.39682	1.85955	2.30600	2.89646	3.35539	4.50079
9		0.70272	1.38303	1.83311	2.26216	2.82144	3.24984	4.29681
10		0.69991	1.37218	1.81246	2.22814	2.76377	3.16927	4.14370
11		0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.02470
12		0.69546	1.35622	1.78229	2.17881	2.68100	3.05454	3.92963
13		0.69383	1.35017	1.77093	2.16037	2.65031	3.01228	3.85198
14		0.69242	1.34503	1.76131	2.14479	2.62449	2.97684	3.78739
15		0.69120	1.34061	1.75305	2.13145	2.60248	2.94671	3.73283
16		0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17		0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18		0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19		0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20		0.68695	1.32534	1.72472	2.08596	2.52796	2.84534	3.55181
21		0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22		0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23		0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24		0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46676
25		0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26		0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27		0.68368	1.31370	1.70329	2.05183	2.47266	2.77068	3.42103
28		0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29		0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30		0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38518
31		0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32		0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
33		0.68200	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634
34		0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35		0.68156	1.30621	1.68957	2.03011	2.43772	2.72381	3.34005
36		0.68137	1.30551	1.68830	2.02809	2.43449	2.71948	3.33262
37		0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38		0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
39		0.68083	1.30364	1.68488	2.02269	2.42584	2.70791	3.31279
40		0.68067	1.30308	1.68385	2.02108	2.42326	2.70446	3.30688

Lanjutan Lampiran 7

Titik Presentase Distribusi t (df = 41-80)

df \ Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
	0.50	0.20	0.10	0.050	0.02	0.010	0.002
41	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42	0.68038	1.30204	1.68196	2.01808	2.41847	2.69807	3.29595
43	0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
44	0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607
45	0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
46	0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
47	0.67975	1.29982	1.67793	2.01174	2.40835	2.68456	3.27291
48	0.67964	1.29944	1.67722	2.01063	2.40658	2.68220	3.26891
49	0.67953	1.29907	1.67655	2.00958	2.40489	2.67995	3.26508
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67358	2.00488	2.39741	2.66998	3.24815
55	0.67896	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041
66	0.67823	1.29451	1.66827	1.99656	2.38419	2.65239	3.21837
67	0.67817	1.29432	1.66792	1.99601	2.38330	2.65122	3.21639
68	0.67811	1.29413	1.66757	1.99547	2.38245	2.65008	3.21446
69	0.67806	1.29394	1.66724	1.99495	2.38161	2.64898	3.21260
70	0.67801	1.29376	1.66691	1.99444	2.38081	2.64790	3.21079
71	0.67796	1.29359	1.66660	1.99394	2.38002	2.64686	3.20903
72	0.67791	1.29342	1.66629	1.99346	2.37926	2.64585	3.20733
73	0.67787	1.29326	1.66600	1.99300	2.37852	2.64487	3.20567
74	0.67782	1.29310	1.66571	1.99254	2.37780	2.64391	3.20406
75	0.67778	1.29294	1.66543	1.99210	2.37710	2.64298	3.20249
76	0.67773	1.29279	1.66515	1.99167	2.37642	2.64208	3.20096
77	0.67769	1.29264	1.66488	1.99125	2.37576	2.64120	3.19948
78	0.67765	1.29250	1.66462	1.99085	2.37511	2.64034	3.19804
79	0.67761	1.29236	1.66437	1.99045	2.37448	2.63950	3.19663
80	0.67757	1.29222	1.66412	1.99006	2.37387	2.63869	3.19526

Lampiran 8 Daftar Riwayat Hidup Peneliti**DAFTAR RIWAYAT HIDUP PENELITI****Data Pribadi**

Nama	: Savira Damayanti
NPM	: 11170000108
Tempat dan Tanggal Lahir	: Bogor, 15 November 1998
Agama	: Islam
Kewarganegaraan	: Indonesia
Alamat	: Jl. Otista Raya Gg. Sholihun No 14 RT 15/RW 08, Kelurahan Bidaracina, Kecamatan Jatinegara, Jakarta Timur 13330
Telepon	: 0895326186223
Email	: saviradamayanti60@gmail.com

Pendidikan Formal

SDN Babakan Dramaga 05, Bogor	: Lulus Tahun 2011
SMP Sejahtera 4 Dramaga, Bogor	: Lulus Tahun 2014
SMK Satya Bhakti II, Jakarta	: Lulus Tahun 2017
STIE Indonesia, Jakarta	: Lulus Tahun 2021

Pengalaman Kerja

2018	: Magang Di PT RB Prima Konsultan, Gedung Wirausaha Lantai 5, Jln. HR Rasuna Said Kav. C5, Jakarta Selatan, 12940
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Lanjutan Lampiran 8

Pengalaman Organisasi

2008 – 2010	: Anggota Pramuka SDN Babakan Dramaga 05, Bogor
2011 – 2012	: Anggota Paskibra SMP Sejahtera 4 Dramaga, Bogor
2012 – 2013	: Anggota OSIS SMP Sejahtera 4 Dramaga, Bogor
2015 – 2016	: Anggota Majalah Dinding SMK Satya Bhakti II, Jakarta
2017 – 2019	: Anggota Koperasi Mahasiswa STEI, Jakarta