

Lampiran 1. Populasi Penelitian**Populasi Penelitian**

No	Kode>Nama Perusahaan	Nama	Tanggal Pencatatan
1	AMAN	Makmur Berkah Amanda Tbk.	3/13/2020
2	APLN	Agung Podomoro Land Tbk.	11/11/2010
3	ARMY	Armidian Karyatama Tbk.	6/21/2017
4	ASPI	Andalan Sakti Primaindo Tbk.	2/17/2020
5	ASRI	Alam Sutera Realty Tbk.	12/18/2007
6	ATAP	Trimitra Prawara Goldland Tbk.	12/11/2020
7	BAPA	Bekasi Asri Pemula Tbk.	1/14/2008
8	BAPI	Bhakti Agung Propertindo Tbk.	9/16/2019
9	BBSS	Bumi Benowo Sukses Sejahtera T	4/15/2020
10	BCIP	Bumi Citra Permai Tbk.	12/11/2009
11	BEST	Bekasi Fajar Industrial Estate	4/10/2012
12	BIKA	Binakarya Jaya Abadi Tbk.	7/14/2015
13	BIPP	Bhuwanatala Indah Permai Tbk.	10/23/1995
14	BKDP	Bukit Darmo Property Tbk	6/15/2007
15	BKSL	Sentul City Tbk.	7/28/1997
16	BSDE	Bumi Serpong Damai Tbk.	6/6/2008
17	CITY	Natura City Developments Tbk.	9/28/2018
18	COWL	Cowell Development Tbk.	12/19/2007
19	CPRI	Capri Nusa Satu Properti Tbk.	4/11/2019
20	CSIS	Cahayasakti Investindo Sukses	5/10/2017
21	CTRA	Ciputra Development Tbk.	3/28/1994
22	DADA	Diamond Citra Propertindo Tbk.	2/14/2020
23	DART	Duta Anggada Realty Tbk.	5/8/1990
24	DILD	Intiland Development Tbk.	9/4/1991
25	DMAS	Puradelta Lestari Tbk.	5/29/2015
26	DUTI	Duta Pertiwi Tbk	11/2/1994
27	ELTY	Bakrieland Development Tbk.	10/30/1995
28	EMDE	Megapolitan Developments Tbk.	1/12/2011
29	FMII	Fortune Mate Indonesia Tbk	6/30/2000
30	FORZ	Forza Land Indonesia Tbk.	4/28/2017
31	GAMA	Aksara Global Development Tbk.	7/11/2012
32	GMTD	Gowa Makassar Tourism Developm	12/11/2000
33	GPRA	Perdana Gapuraprima Tbk.	10/10/2007
34	GWSA	Greenwood Sejahtera Tbk.	12/23/2011
35	HOMI	Grand House Mulia Tbk.	9/10/2020

Lanjutan Lampiran 1

36	INDO	Royalindo Investa Wijaya Tbk.	1/13/2020
37	INPP	Indonesian Paradise Property T	12/1/2004
38	JRPT	Jaya Real Property Tbk.	6/29/1994
39	KBAG	Karya Bersama Anugerah Tbk.	4/8/2020
40	KIJA	Kawasan Industri Jababeka Tbk.	1/10/1995
41	KOTA	DMS Propertindo Tbk.	7/9/2019
42	LAND	Trimitra Propertindo Tbk.	8/23/2018
43	LCGP	Eureka Prima Jakarta Tbk.	7/13/2007
44	LPCK	Lippo Cikarang Tbk	7/24/1997
45	LPKR	Lippo Karawaci Tbk.	6/28/1996
46	LPLI	Star Pacific Tbk	10/23/1989
47	MDLN	Modernland Realty Tbk.	1/18/1993
48	MKPI	Metropolitan Kentjana Tbk.	7/10/2009
49	MMLP	Mega Manunggal Property Tbk.	6/12/2015
50	MPRO	Maha Properti Indonesia Tbk.	10/9/2018
51	MTLA	Metropolitan Land Tbk.	6/20/2011
52	MTSM	Metro Realty Tbk.	1/8/1992
53	MYRX	Hanson International Tbk.	10/31/1990
54	NIRO	City Retail Developments Tbk.	9/13/2012
55	NZIA	Nusantara Almazia Tbk.	9/25/2019
56	OMRE	Indonesia Prima Property Tbk	8/22/1994
57	PAMG	Bima Sakti Pertiwi Tbk.	7/5/2019
58	PLIN	Plaza Indonesia Realty Tbk.	6/15/1992
59	POLI	Pollux Investasi Internasional	1/10/2019
60	POLL	Pollux Properti Indonesia Tbk.	7/11/2018
61	POSA	Bliss Properti Indonesia Tbk.	5/10/2019
62	PPRO	PP Properti Tbk.	5/19/2015
63	PUDP	Pudjiadi Prestige Tbk.	11/18/1994
64	PURI	Puri Global Sukses Tbk.	9/8/2020
65	PWON	Pakuwon Jati Tbk.	10/9/1989
66	RBMS	Ristia Bintang Mahkotasejati T	12/19/1997
67	RDTX	Roda Vivatex Tbk	5/14/1990
68	REAL	Repower Asia Indonesia Tbk.	12/6/2019
69	RIMO	Rimo International Lestari Tbk	11/10/2000
70	ROCK	Rockfields Properti Indonesia	9/10/2020
71	RODA	Pikko Land Development Tbk.	10/22/2001
72	SATU	Kota Satu Properti Tbk.	11/5/2018
73	SMDM	Suryamas Dutamakmur Tbk.	10/12/1995
74	SMRA	Summarecon Agung Tbk.	5/7/1990

Lanjutan Lampiran 1

75	TARA	Agung Semesta Sejahtera Tbk.	7/11/2014
76	TRIN	Perintis Trinita Properti Tbk.	1/15/2020
77	URBN	Urban Jakarta Propertindo Tbk.	12/10/2018

Lampiran 2. Tabulasi Data Audit Delay

AUDIT DELAY

No	Kode>Nama Perusahaan	Tahun	Audit Delay				
			Tanggal Laporan Audit - Tanggal Laporan Keuangan				
1	APLN	2016	26-Apr-17	-	31-Dec-16	=	116
		2017	27-Mar-18	-	31-Dec-17	=	86
		2018	28-Mar-19	-	31-Dec-18	=	87
		2019	30-Apr-20	-	31-Dec-19	=	121
2	BAPA	2016	20-Mar-17	-	31-Dec-16	=	79
		2017	1-Mar-18	-	31-Dec-17	=	60
		2018	28-Mar-19	-	31-Dec-18	=	87
		2019	22-May-20	-	31-Dec-19	=	143
3	BEST	2016	22-Mar-17	-	31-Dec-16	=	81
		2017	7-Mar-18	-	31-Dec-17	=	66
		2018	18-Mar-19	-	31-Dec-18	=	77
		2019	27-Feb-20	-	31-Dec-19	=	58
4	BSDE	2016	17-Feb-17	-	31-Dec-16	=	48
		2017	14-Feb-18	-	31-Dec-17	=	45
		2018	15-Feb-19	-	31-Dec-18	=	46
		2019	12-Mar-20	-	31-Dec-19	=	72
5	CTRA	2016	29-Mar-17	-	31-Dec-16	=	88
		2017	28-Mar-18	-	31-Dec-17	=	87
		2018	27-Mar-19	-	31-Dec-18	=	86
		2019	8-Apr-20	-	31-Dec-19	=	99
6	DILD	2016	27-Mar-17	-	31-Dec-16	=	86
		2017	26-Mar-18	-	31-Dec-17	=	85
		2018	26-Mar-19	-	31-Dec-18	=	85
		2019	24-Mar-20	-	31-Dec-19	=	84
7	DUTI	2016	17-Feb-17	-	31-Dec-16	=	48
		2017	14-Feb-18	-	31-Dec-17	=	45
		2018	15-Feb-19	-	31-Dec-18	=	46
		2019	12-Feb-20	-	31-Dec-19	=	43
8	GAMA	2016	29-Mar-17	-	31-Dec-16	=	88
		2017	28-Mar-18	-	31-Dec-17	=	87
		2018	29-Mar-19	-	31-Dec-18	=	88
		2019	27-May-20	-	31-Dec-19	=	148
9	GPRA	2016	27-Mar-17	-	31-Dec-16	=	86
		2017	9-Mar-18	-	31-Dec-17	=	68
		2018	20-Mar-19	-	31-Dec-18	=	79
		2019	27-Apr-20	-	31-Dec-19	=	118

Lanjutan Lampiran 2

10	GWSA	2016	30-Mar-17	-	31-Dec-16	=	89
		2017	28-Mar-18	-	31-Dec-17	=	87
		2018	28-Mar-19	-	31-Dec-18	=	87
		2019	29-Apr-20	-	31-Dec-19	=	120
11	JRPT	2016	29-Mar-17	-	31-Dec-16	=	88
		2017	20-Mar-18	-	31-Dec-17	=	79
		2018	20-Mar-19	-	31-Dec-18	=	79
		2019	20-Mar-20	-	31-Dec-19	=	80
12	KIJA	2016	27-Mar-17	-	31-Dec-16	=	86
		2017	27-Mar-18	-	31-Dec-17	=	86
		2018	27-Mar-19	-	31-Dec-18	=	86
		2019	15-Apr-20	-	31-Dec-19	=	106
13	LPCK	2016	22-Feb-17	-	31-Dec-16	=	53
		2017	4-Apr-18	-	31-Dec-17	=	94
		2018	1-Mar-19	-	31-Dec-18	=	60
		2019	20-May-20	-	31-Dec-19	=	141
14	MDLN	2016	2-Mar-17	-	31-Dec-16	=	61
		2017	15-Feb-18	-	31-Dec-17	=	46
		2018	28-Mar-19	-	31-Dec-18	=	87
		2019	8-Apr-20	-	31-Dec-19	=	99
15	MKPI	2016	17-Feb-17	-	31-Dec-16	=	48
		2017	21-Feb-18	-	31-Dec-17	=	52
		2018	28-Feb-19	-	31-Dec-18	=	59
		2019	28-Feb-20	-	31-Dec-19	=	59
16	MMLP	2016	22-Mar-17	-	31-Dec-16	=	81
		2017	29-Mar-18	-	31-Dec-17	=	88
		2018	29-Mar-19	-	31-Dec-18	=	88
		2019	31-Mar-20	-	31-Dec-19	=	91
17	MTLA	2016	24-Mar-17	-	31-Dec-16	=	83
		2017	26-Mar-18	-	31-Dec-17	=	85
		2018	1-Apr-19	-	31-Dec-18	=	91
		2019	8-Apr-20	-	31-Dec-19	=	99
18	PLIN	2016	28-Feb-17	-	31-Dec-16	=	59
		2017	12-Mar-18	-	31-Dec-17	=	71
		2018	29-Mar-19	-	31-Dec-18	=	88
		2019	27-Mar-20	-	31-Dec-19	=	87
19	PPRO	2016	17-Mar-17	-	31-Dec-16	=	76
		2017	19-Feb-18	-	31-Dec-17	=	50
		2018	18-Feb-19	-	31-Dec-18	=	49
		2019	18-Feb-20	-	31-Dec-19	=	49

Lanjutan Lampiran 2

20	PUDP	2016	15-Mar-17	-	31-Dec-16	=	74
		2017	20-Feb-18	-	31-Dec-17	=	51
		2018	21-Mar-19	-	31-Dec-18	=	80
		2019	20-Mar-20	-	31-Dec-19	=	80
21	PWON	2016	24-Mar-17	-	31-Dec-16	=	83
		2017	19-Mar-18	-	31-Dec-17	=	78
		2018	25-Mar-19	-	31-Dec-18	=	84
		2019	9-May-20	-	31-Dec-19	=	130
22	RDTX	2016	27-Mar-17	-	31-Dec-16	=	86
		2017	23-Mar-18	-	31-Dec-17	=	82
		2018	20-Mar-19	-	31-Dec-18	=	79
		2019	23-Mar-20	-	31-Dec-19	=	83
23	SMDM	2016	23-Feb-17	-	31-Dec-16	=	54
		2017	23-Feb-18	-	31-Dec-17	=	54
		2018	8-Mar-19	-	31-Dec-18	=	67
		2019	6-Mar-20	-	31-Dec-19	=	66
24	TARA	2016	27-Mar-17	-	31-Dec-16	=	86
		2017	26-Mar-18	-	31-Dec-17	=	85
		2018	28-Mar-19	-	31-Dec-18	=	87
		2019	11-May-20	-	31-Dec-19	=	132

Sumber : BEI, data diolah 2021

Lampiran 3. Tabulasi Data Ukuran Perusahaan

Ukuran Perusahaan

No	Kode>Nama Perusahaan	Tahun	Ukuran Perusahaan = Ln(Total Asset)	
			Total Asset	Ln(Total Asset)
1	APLN	2016	25,711,953,382,000	= 30.88
		2017	28,790,116,014,000	= 30.99
		2018	29,583,829,904,000	= 31.02
		2019	29,460,345,080,000	= 31.01
2	BAPA	2016	179,260,878,116	= 25.91
		2017	179,035,974,052	= 25.91
		2018	172,313,437,729	= 25.87
		2019	143,136,436,717	= 25.69
3	BEST	2016	5,205,373,116,830	= 29.28
		2017	5,719,000,999,540	= 29.37
		2018	6,290,126,551,391	= 29.47
		2019	6,399,477,523,890	= 29.49
4	BSDE	2016	38,292,205,983,731	= 31.28
		2017	45,951,188,475,157	= 31.46
		2018	52,101,492,204,552	= 31.58
		2019	54,444,849,052,447	= 31.63
5	CTRA	2016	29,072,250,000,000	= 31.00
		2017	31,706,163,000,000	= 31.09
		2018	34,289,017,000,000	= 31.17
		2019	36,196,024,000,000	= 31.22
6	DILD	2016	11,840,059,936,442	= 30.10
		2017	13,097,184,984,411	= 30.20
		2018	14,215,535,191,206	= 30.29
		2019	14,777,496,292,639	= 30.32
7	DUTI	2016	9,692,217,785,825	= 29.90
		2017	10,575,681,686,285	= 29.99
		2018	12,642,895,738,823	= 30.17
		2019	13,788,227,459,960	= 30.25
8	GAMA	2016	1,344,868,368,117	= 27.93
		2017	1,402,556,223,275	= 27.97
		2018	1,372,352,219,092	= 27.95
		2019	1,388,656,626,702	= 27.96
9	GPRA	2016	1,569,319,030,878	= 28.08
		2017	1,499,462,028,211	= 28.04
		2018	1,536,453,590,418	= 28.06
		2019	1,705,918,986,765	= 28.17

Lanjutan Lampiran 3

10	GWSA	2016	6,963,273,062,204	=	29.57
		2017	7,200,861,383,403	=	29.61
		2018	7,491,033,825,272	=	29.64
		2019	7,601,642,820,703	=	29.66
11	JRPT	2016	8,484,436,652,000	=	29.77
		2017	9,472,682,688,000	=	29.88
		2018	10,541,248,267,000	=	29.99
		2019	11,164,935,100,000	=	30.04
12	KIJA	2016	10,733,598,205,115	=	30.00
		2017	11,266,320,312,348	=	30.05
		2018	11,783,772,244,027	=	30.10
		2019	12,184,611,579,312	=	30.13
13	LPCK	2016	5,653,153,184,505	=	29.36
		2017	12,378,227,000,000	=	30.15
		2018	8,589,827,000,000	=	29.78
		2019	12,219,228,000,000	=	30.13
14	MDLN	2016	14,540,108,285,179	=	30.31
		2017	14,599,669,337,351	=	30.31
		2018	15,227,479,982,230	=	30.35
		2019	16,125,557,867,483	=	30.41
15	MKPI	2016	6,612,200,867,199	=	29.52
		2017	6,828,046,514,843	=	29.55
		2018	7,008,254,843,361	=	29.58
		2019	7,275,234,517,578	=	29.62
16	MMLP	2016	3,965,769,441,000	=	29.01
		2017	5,363,669,399,000	=	29.31
		2018	6,091,322,807,000	=	29.44
		2019	6,755,553,584,000	=	29.54
17	MTLA	2016	3,932,529,273,000	=	29.00
		2017	4,873,830,176,000	=	29.21
		2018	5,193,962,740,000	=	29.28
		2019	6,107,364,000,000	=	29.44
18	PLIN	2016	4,586,569,370,000	=	29.15
		2017	4,639,438,405,000	=	29.17
		2018	5,043,925,604,000	=	29.25
		2019	12,548,031,316,000	=	30.16
19	PPRO	2016	8,826,283,788,338	=	29.81
		2017	12,559,932,322,129	=	30.16
		2018	16,475,720,486,285	=	30.43
		2019	19,584,680,576,433	=	30.61

Lanjutan Lampiran 3

20	PUDP	2016	531,168,640,936	=	27.00
		2017	504,834,795,570	=	26.95
		2018	489,530,579,233	=	26.92
		2019	539,915,871,769	=	27.01
21	PWON	2016	20,674,141,654,000	=	30.66
		2017	23,358,717,736,000	=	30.78
		2018	25,018,080,224,000	=	30.85
		2019	26,095,153,343,000	=	30.89
22	RDTX	2016	2,101,753,788,854	=	28.37
		2017	2,280,461,717,989	=	28.46
		2018	2,526,489,781,165	=	28.56
		2019	2,795,788,452,762	=	28.66
23	SMDM	2016	3,098,989,165,921	=	28.76
		2017	3,141,680,323,403	=	28.78
		2018	3,158,642,385,060	=	28.78
		2019	3,213,173,105,916	=	28.80
24	TARA	2016	1,218,023,176,513	=	27.83
		2017	1,234,608,879,825	=	27.84
		2018	1,122,279,225,842	=	27.75
		2019	1,125,958,346,465	=	27.75
<i>Sumber : BEI, data diolah 2021</i>					

Lampiran 4. Tabulasi Data Profitabilitas & Leverage

Profitabilitas & Leverage

No	Kode>Nama Perusahaan	Tahun	Profitabilitas (ROA)		Leverage (DER)	
			Laba Bersih / Total Aset		Total Utang / Ekuitas	
1	APLN	2016	939,737,108,000	= 0.0365	15,741,190,673,000	= 1.5787
			25,711,953,382,000		9,970,762,709,000	
		2017	1,882,581,400,000	= 0.0654	17,293,138,465,000	= 1.5041
			28,790,116,014,000		11,496,977,549,000	
		2018	193,730,292,000	= 0.0065	17,376,276,425,000	= 1.4234
			29,583,829,904,000		12,207,553,479,000	
		2019	120,811,697,000	= 0.0041	16,624,399,470,000	= 1.2951
			29,460,345,080,000		12,835,945,610,000	
2	BAPA	2016	1,658,757,162	= 0.0093	72,199,908,418	= 0.6744
			179,260,878,116		107,060,969,698	
		2017	13,212,381,915	= 0.0738	58,885,428,727	= 0.4901
			179,035,974,052		120,150,545,325	
		2018	4,950,263,483	= 0.0287	44,423,132,493	= 0.3474
			172,313,437,729		127,890,305,236	
		2019	4,956,230,815	= 0.0346	7,526,048,716	= 0.0555
			143,136,436,717		135,610,387,941	
3	BEST	2016	336,287,878,603	= 0.0646	1,814,537,354,523	= 0.5351
			5,205,373,116,830		3,390,835,762,307	
		2017	483,387,486,933	= 0.0845	1,870,815,438,091	= 0.4862
			5,719,000,999,540		3,848,185,561,449	
		2018	422,536,948,687	= 0.0672	2,118,132,306,800	= 0.5077
			6,290,126,551,391		4,171,994,244,591	
		2019	380,152,937,259	= 0.0594	1,930,728,238,615	= 0.4321
			6,399,477,523,890		4,468,749,285,275	
4	BSDE	2016	2,037,537,680,130	= 0.0532	13,939,298,974,339	= 0.5724
			38,292,205,983,731		24,352,907,009,392	
		2017	5,166,720,070,985	= 0.1124	16,754,337,385,933	= 0.5738
			45,951,188,475,157		29,196,851,089,224	
		2018	1,701,817,694,927	= 0.0327	21,814,594,254,302	= 0.7203
			52,101,492,204,552		30,286,897,950,250	
		2019	3,130,076,103,452	= 0.0575	20,897,343,170,602	= 0.6229
			54,444,849,052,447		33,547,505,881,845	

Lanjutan Lampiran 4

5	CTRA	2016	$\frac{1,170,706,000,000}{29,072,250,000,000} = 0.0403$	$\frac{14,774,323,000,000}{14,297,927,000,000} = 1.0333$	
			2017	$\frac{1,018,529,000,000}{31,706,163,000,000} = 0.0321$	$\frac{16,255,398,000,000}{15,450,765,000,000} = 1.0521$
		2018		$\frac{1,302,702,000,000}{34,289,017,000,000} = 0.0380$	$\frac{17,644,741,000,000}{16,644,276,000,000} = 1.0601$
			2019	$\frac{1,283,281,000,000}{36,196,024,000,000} = 0.0355$	$\frac{18,434,456,000,000}{17,761,568,000,000} = 1.0379$
		6		2016	$\frac{297,350,554,988}{11,840,059,936,442} = 0.0251$
			2017		$\frac{271,536,513,369}{13,097,184,984,411} = 0.0207$
				2018	$\frac{194,106,659,340}{14,215,535,191,206} = 0.0137$
			2019		$\frac{436,709,213,814}{14,777,496,292,639} = 0.0296$
7	2016			$\frac{840,650,624,016}{9,692,217,785,825} = 0.0867$	$\frac{1,899,304,756,790}{7,792,913,029,035} = 0.2437$
			2017	$\frac{648,646,197,979}{10,575,681,686,285} = 0.0613$	$\frac{2,240,819,998,834}{8,334,861,687,451} = 0.2688$
	2018			$\frac{1,126,657,230,110}{12,642,895,738,823} = 0.0891$	$\frac{3,227,976,940,583}{9,414,918,798,240} = 0.3429$
			2019	$\frac{1,289,962,965,315}{13,788,227,459,960} = 0.0936$	$\frac{3,197,457,277,140}{10,590,770,182,820} = 0.3019$
	8	2016		$\frac{1,198,836,967}{1,344,868,368,117} = 0.0009$	$\frac{247,197,419,367}{1,097,670,948,750} = 0.2252$
			2017	$\frac{430,230,026}{1,402,556,223,275} = 0.0003$	$\frac{304,391,699,654}{1,098,164,523,621} = 0.2772$
		2018		$\frac{1,563,776,007}{1,372,352,219,092} = 0.0011$	$\frac{272,660,250,727}{1,099,691,968,365} = 0.2479$
			2019	$\frac{1,983,736,194}{1,388,656,626,702} = 0.0014$	$\frac{286,858,719,622}{1,101,797,907,080} = 0.2604$
9		2016		$\frac{46,995,769,773}{1,569,319,030,878} = 0.0299$	$\frac{559,139,315,183}{1,010,179,715,695} = 0.5535$
			2017	$\frac{37,316,086,438}{1,499,462,028,211} = 0.0249$	$\frac{466,150,356,014}{1,033,311,672,197} = 0.4511$
		2018		$\frac{50,425,199,916}{1,536,453,590,418} = 0.0328$	$\frac{454,440,028,598}{1,082,013,561,820} = 0.4200$

Lanjutan Lampiran 4

		2019	$\frac{55,222,657,634}{1,705,918,986,765} = 0.0324$	$\frac{573,167,523,724}{1,132,751,463,041} = 0.5060$				
10	GWSA	2016	$\frac{210,148,843,517}{6,963,273,062,204} = 0.0302$	$\frac{478,485,384,788}{6,484,787,677,416} = 0.0738$				
			2017	$\frac{188,500,432,096}{7,200,861,383,403} = 0.0262$	$\frac{524,360,986,056}{6,676,500,397,347} = 0.0785$			
		2018		$\frac{210,570,439,177}{7,491,033,825,272} = 0.0281$	$\frac{597,490,070,576}{6,893,543,754,696} = 0.0867$			
			2019	$\frac{126,542,082,915}{7,601,642,820,703} = 0.0166$	$\frac{580,184,785,916}{7,021,458,034,787} = 0.0826$			
		11		JRPT	2016	$\frac{1,017,849,186,000}{8,484,436,652,000} = 0.1200$	$\frac{3,578,037,749,000}{4,906,398,903,000} = 0.7293$	
			2017			$\frac{1,117,126,108,000}{9,472,682,688,000} = 0.1179$	$\frac{3,496,187,155,000}{5,976,495,533,000} = 0.5850$	
					2018	$\frac{1,049,745,761,000}{10,541,248,267,000} = 0.0996$	$\frac{3,847,899,580,000}{6,693,348,687,000} = 0.5749$	
			2019			$\frac{1,037,201,837,000}{11,164,935,100,000} = 0.0929$	$\frac{3,762,437,184,000}{7,402,497,916,000} = 0.5083$	
					12	KIJA	2016	$\frac{426,542,322,505}{10,733,598,205,115} = 0.0397$
			2017					$\frac{149,840,578,536}{11,266,320,312,348} = 0.0133$
2018	$\frac{67,100,402,943}{11,783,772,244,027} = 0.0057$						$\frac{5,731,263,365,834}{6,052,508,878,193} = 0.9469$	
	2019		$\frac{141,140,307,068}{12,184,611,579,312} = 0.0116$				$\frac{5,877,596,349,996}{6,307,015,229,316} = 0.9319$	
13			LPCK				2016	$\frac{539,794,979,877}{5,653,153,184,505} = 0.0955$
	2017							$\frac{368,440,000,000}{12,378,227,000,000} = 0.0298$
		2018		$\frac{2,220,722,000,000}{8,589,827,000,000} = 0.2585$			$\frac{1,695,594,000,000}{6,894,233,000,000} = 0.2459$	
	2019			$\frac{384,032,000,000}{12,219,228,000,000} = 0.0314$			$\frac{1,336,706,000,000}{10,882,522,000,000} = 0.1228$	
		14		MDLN			2016	$\frac{501,349,673,188}{14,540,108,285,179} = 0.0345$
	2017							$\frac{614,773,608,046}{14,599,669,337,351} = 0.0421$

Lanjutan Lampiran 4

		2018	$\frac{25,265,863,861}{15,227,479,982,230} = 0.0017$	$\frac{8,397,680,558,019}{6,829,799,424,211} = 1.2296$		
			2019	$\frac{409,602,777,858}{16,125,557,867,483} = 0.0254$	$\frac{8,875,086,191,890}{7,250,471,675,593} = 1.2241$	
		15		MKPI	2016	$\frac{1,199,373,747,588}{6,612,200,867,199} = 0.1814$
			2017			$\frac{1,193,639,823,893}{6,828,046,514,843} = 0.1748$
2018	$\frac{1,018,559,536,819}{7,008,254,843,361} = 0.1453$	$\frac{1,776,589,738,461}{5,231,665,104,900} = 0.3396$				
	2019	$\frac{614,639,392,159}{7,275,234,517,578} = 0.0845$	$\frac{1,771,631,581,519}{5,503,602,936,059} = 0.3219$			
16		MMLP	2016	$\frac{399,206,997,000}{3,965,769,441,000} = 0.1007$	$\frac{681,509,496,000}{3,284,259,945,000} = 0.2075$	
	2017			$\frac{293,064,581,000}{5,363,669,399,000} = 0.0546$	$\frac{693,479,770,000}{4,670,189,629,000} = 0.1485$	
			2018	$\frac{281,313,117,000}{6,091,322,807,000} = 0.0462$	$\frac{783,095,982,000}{5,308,226,825,000} = 0.1475$	
	2019			$\frac{273,821,192,000}{6,755,553,584,000} = 0.0405$	$\frac{1,128,774,113,000}{5,626,779,471,000} = 0.2006$	
			17	MTLA	2016	$\frac{316,514,414,000}{3,932,529,273,000} = 0.0805$
	2017					$\frac{551,010,785,000}{4,873,830,176,000} = 0.1131$
					2018	$\frac{507,227,779,000}{5,193,962,740,000} = 0.0977$
	2019					$\frac{487,622,000,000}{6,107,364,000,000} = 0.0798$
18		PLIN			2016	$\frac{725,619,401,000}{4,586,569,370,000} = 0.1582$
	2017					$\frac{286,288,858,000}{4,639,438,405,000} = 0.0617$
					2018	$\frac{214,534,304,000}{5,043,925,604,000} = 0.0425$
	2019					$\frac{548,538,232,000}{12,548,031,316,000} = 0.0437$
			19	PPRO	2016	$\frac{365,374,319,145}{8,826,283,788,338} = 0.0414$

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		2017	$\frac{459,642,836,413}{12,559,932,322,129} = 0.0366$	$\frac{7,559,823,781,195}{5,000,108,540,934} = 1.5119$	
			2018	$\frac{496,783,496,821}{16,475,720,486,285} = 0.0302$	$\frac{10,657,152,475,402}{5,818,568,010,883} = 1.8316$
		2019		$\frac{360,895,336,040}{19,584,680,576,433} = 0.0184$	$\frac{13,459,622,235,742}{6,125,058,340,691} = 2.1975$
			20	2016	$\frac{22,919,928,181}{531,168,640,936} = 0.0432$
		2017			$\frac{6,018,020,897}{504,834,795,570} = 0.0119$
				2018	$\frac{5,726,799,950}{489,530,579,233} = 0.0117$
2019	$\frac{4,343,694,646}{539,915,871,769} = 0.0080$	$\frac{198,826,311,691}{341,089,560,078} = 0.5829$			
	21	2016		$\frac{1,780,254,981,000}{20,674,141,654,000} = 0.0861$	$\frac{9,654,447,854,000}{11,019,693,800,000} = 0.8761$
2017				$\frac{2,024,627,040,000}{23,358,717,736,000} = 0.0867$	$\frac{10,567,227,711,000}{12,791,490,025,000} = 0.8261$
		2018		$\frac{2,826,936,213,000}{25,018,080,224,000} = 0.1130$	$\frac{9,706,398,758,000}{15,311,681,466,000} = 0.6339$
2019				$\frac{3,239,796,227,000}{26,095,153,343,000} = 0.1242$	$\frac{7,999,510,286,000}{18,095,643,057,000} = 0.4421$
		22	2016	$\frac{260,009,476,018}{2,101,753,788,854} = 0.1237$	$\frac{273,290,660,870}{1,828,463,127,984} = 0.1495$
2017				$\frac{246,909,721,574}{2,280,461,717,989} = 0.1083$	$\frac{225,499,951,528}{2,054,961,766,461} = 0.1097$
			2018	$\frac{267,384,570,823}{2,526,489,781,165} = 0.1058$	$\frac{213,066,766,537}{2,313,423,014,628} = 0.0921$
2019				$\frac{232,773,280,699}{2,795,788,452,762} = 0.0833$	$\frac{271,083,812,343}{2,524,704,640,419} = 0.1074$
	23		2016	$\frac{20,429,870,704}{3,098,989,165,921} = 0.0066$	$\frac{623,122,518,910}{2,475,866,647,011} = 0.2517$
2017				$\frac{19,737,381,645}{3,141,680,323,403} = 0.0063$	$\frac{643,807,670,857}{2,497,872,652,546} = 0.2577$
			2018	$\frac{85,390,121,403}{3,158,642,385,060} = 0.0270$	$\frac{606,128,820,887}{2,552,513,564,173} = 0.2375$
2019				$\frac{73,368,288,038}{3,213,173,105,916} = 0.0228$	$\frac{589,477,689,864}{2,623,695,416,052} = 0.2247$

Lanjutan Lampiran 4

24	TARA	2016	$\frac{2,875,111,978}{1,218,023,176,513} = 0.0024$	$\frac{165,757,986,444}{1,052,265,190,069} = 0.1575$
		2017	$\frac{1,276,478,284}{1,234,608,879,825} = 0.0010$	$\frac{180,826,802,445}{1,053,782,077,380} = 0.1716$
		2018	$\frac{952,117,451}{1,122,279,225,842} = 0.0008$	$\frac{69,255,452,233}{1,053,023,773,609} = 0.0658$
		2019	$\frac{1,062,164,185}{1,125,958,346,465} = 0.0009$	$\frac{71,897,765,911}{1,054,060,580,554} = 0.0682$
<i>Sumber : BEI, data diolah 2021</i>				

Lampiran 5. Rekap Tabulasi Data

No	Kode>Nama Perusahaan	Periode	Ukuran Perusahaan	Profitabilitas (ROA)	Leverage (DER)	Audit Delay
			X1	X2	X3	Y
1	APLN	2016	30.88	0.04	1.58	116
		2017	30.99	0.07	1.50	86
		2018	31.02	0.01	1.42	87
		2019	31.01	0.00	1.30	121
2	BAPA	2016	25.91	0.01	0.67	79
		2017	25.91	0.07	0.49	60
		2018	25.87	0.03	0.35	87
		2019	25.69	0.03	0.06	143
3	BEST	2016	29.28	0.06	0.54	81
		2017	29.37	0.08	0.49	66
		2018	29.47	0.07	0.51	77
		2019	29.49	0.06	0.43	58
4	BSDE	2016	31.28	0.05	0.57	48
		2017	31.46	0.11	0.57	45
		2018	31.58	0.03	0.72	46
		2019	31.63	0.06	0.62	72
5	CTRA	2016	31.00	0.04	1.03	88
		2017	31.09	0.03	1.05	87
		2018	31.17	0.04	1.06	86
		2019	31.22	0.04	1.04	99
6	DILD	2016	30.10	0.03	1.34	86
		2017	30.20	0.02	1.08	85
		2018	30.29	0.01	1.18	85
		2019	30.32	0.03	1.04	84
7	DUTI	2016	29.90	0.09	0.24	48
		2017	29.99	0.06	0.27	45
		2018	30.17	0.09	0.34	46
		2019	30.25	0.09	0.30	43
8	GAMA	2016	27.93	0.00	0.23	88
		2017	27.97	0.00	0.28	87
		2018	27.95	0.00	0.25	88
		2019	27.96	0.00	0.26	148
9	GPRA	2016	28.08	0.03	0.55	86
		2017	28.04	0.02	0.45	68
		2018	28.06	0.03	0.42	79
		2019	28.17	0.03	0.51	118

Lanjutan Lampiran 5

10	GWSA	2016	29.57	0.03	0.07	89
		2017	29.61	0.03	0.08	87
		2018	29.64	0.03	0.09	87
		2019	29.66	0.02	0.08	120
11	JRPT	2016	29.77	0.12	0.73	88
		2017	29.88	0.12	0.59	79
		2018	29.99	0.10	0.57	79
		2019	30.04	0.09	0.51	80
12	KIJA	2016	30.00	0.04	0.90	86
		2017	30.05	0.01	0.91	86
		2018	30.10	0.01	0.95	86
		2019	30.13	0.01	0.93	106
13	LPCK	2016	29.36	0.10	0.33	53
		2017	30.15	0.03	0.60	94
		2018	29.78	0.26	0.25	60
		2019	30.13	0.03	0.12	141
14	MDLN	2016	30.31	0.03	1.20	61
		2017	30.31	0.04	1.06	46
		2018	30.35	0.00	1.23	87
		2019	30.41	0.03	1.22	99
15	MKPI	2016	29.52	0.18	0.78	48
		2017	29.55	0.17	0.50	52
		2018	29.58	0.15	0.34	59
		2019	29.62	0.08	0.32	59
16	MMLP	2016	29.01	0.10	0.21	81
		2017	29.31	0.05	0.15	88
		2018	29.44	0.05	0.15	88
		2019	29.54	0.04	0.20	91
17	MTLA	2016	29.00	0.08	0.57	83
		2017	29.21	0.11	0.63	85
		2018	29.28	0.10	0.51	91
		2019	29.44	0.08	0.59	99
18	PLIN	2016	29.15	0.16	1.01	59
		2017	29.17	0.06	3.70	71
		2018	29.25	0.04	3.09	88
		2019	30.16	0.04	0.08	87
19	PPRO	2016	29.81	0.04	1.97	76
		2017	30.16	0.04	1.51	50
		2018	30.43	0.03	1.83	49
		2019	30.61	0.02	2.20	49

Lanjutan Lampiran 5

20	PUDP	2016	27.00	0.04	0.61	74
		2017	26.95	0.01	0.51	51
		2018	26.92	0.01	0.45	80
		2019	27.01	0.01	0.58	80
21	PWON	2016	30.66	0.09	0.88	83
		2017	30.78	0.09	0.83	78
		2018	30.85	0.11	0.63	84
		2019	30.89	0.12	0.44	130
22	RDTX	2016	28.37	0.12	0.15	86
		2017	28.46	0.11	0.11	82
		2018	28.56	0.11	0.09	79
		2019	28.66	0.08	0.11	83
23	SMDM	2016	28.76	0.01	0.25	54
		2017	28.78	0.01	0.26	54
		2018	28.78	0.03	0.24	67
		2019	28.80	0.02	0.22	66
24	TARA	2016	27.83	0.00	0.16	86
		2017	27.84	0.00	0.17	85
		2018	27.75	0.00	0.07	87
		2019	27.75	0.00	0.07	132

Sumber : BEI, data diolah 2021

Lampiran 6. Tabel DW

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

Lanjutan Lampiran 6

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
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
61	1.5524	1.6189	1.5189	1.6540	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
62	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673
66	1.5704	1.6318	1.5395	1.6640	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
67	1.5738	1.6343	1.5433	1.6660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676
68	1.5771	1.6367	1.5470	1.6678	1.5164	1.7001	1.4853	1.7335	1.4537	1.7678
69	1.5803	1.6390	1.5507	1.6697	1.5205	1.7015	1.4899	1.7343	1.4588	1.7680
70	1.5834	1.6413	1.5542	1.6715	1.5245	1.7028	1.4943	1.7351	1.4637	1.7683
71	1.5865	1.6435	1.5577	1.6733	1.5284	1.7041	1.4987	1.7358	1.4685	1.7685
72	1.5895	1.6457	1.5611	1.6751	1.5323	1.7054	1.5029	1.7366	1.4732	1.7688
73	1.5924	1.6479	1.5645	1.6768	1.5360	1.7067	1.5071	1.7375	1.4778	1.7691
74	1.5953	1.6500	1.5677	1.6785	1.5397	1.7079	1.5112	1.7383	1.4822	1.7694
75	1.5981	1.6521	1.5709	1.6802	1.5432	1.7092	1.5151	1.7390	1.4866	1.7698
76	1.6009	1.6541	1.5740	1.6819	1.5467	1.7104	1.5190	1.7399	1.4909	1.7701
77	1.6036	1.6561	1.5771	1.6835	1.5502	1.7117	1.5228	1.7407	1.4950	1.7704
78	1.6063	1.6581	1.5801	1.6851	1.5535	1.7129	1.5265	1.7415	1.4991	1.7708
79	1.6089	1.6601	1.5830	1.6867	1.5568	1.7141	1.5302	1.7423	1.5031	1.7712
80	1.6114	1.6620	1.5859	1.6882	1.5600	1.7153	1.5337	1.7430	1.5070	1.7716
81	1.6139	1.6639	1.5888	1.6898	1.5632	1.7164	1.5372	1.7438	1.5109	1.7720
82	1.6164	1.6657	1.5915	1.6913	1.5663	1.7176	1.5406	1.7446	1.5146	1.7724
83	1.6188	1.6675	1.5942	1.6928	1.5693	1.7187	1.5440	1.7454	1.5183	1.7728
84	1.6212	1.6693	1.5969	1.6942	1.5723	1.7199	1.5472	1.7462	1.5219	1.7732
85	1.6235	1.6711	1.5995	1.6957	1.5752	1.7210	1.5505	1.7470	1.5254	1.7736
86	1.6258	1.6728	1.6021	1.6971	1.5780	1.7221	1.5536	1.7478	1.5289	1.7740
87	1.6280	1.6745	1.6046	1.6985	1.5808	1.7232	1.5567	1.7485	1.5322	1.7745
88	1.6302	1.6762	1.6071	1.6999	1.5836	1.7243	1.5597	1.7493	1.5356	1.7749
89	1.6324	1.6778	1.6095	1.7013	1.5863	1.7254	1.5627	1.7501	1.5388	1.7754
90	1.6345	1.6794	1.6119	1.7026	1.5889	1.7264	1.5656	1.7508	1.5420	1.7758
91	1.6366	1.6810	1.6143	1.7040	1.5915	1.7275	1.5685	1.7516	1.5452	1.7763
92	1.6387	1.6826	1.6166	1.7053	1.5941	1.7285	1.5713	1.7523	1.5482	1.7767
93	1.6407	1.6841	1.6188	1.7066	1.5966	1.7295	1.5741	1.7531	1.5513	1.7772
94	1.6427	1.6857	1.6211	1.7078	1.5991	1.7306	1.5768	1.7538	1.5542	1.7776
95	1.6447	1.6872	1.6233	1.7091	1.6015	1.7316	1.5795	1.7546	1.5572	1.7781
96	1.6466	1.6887	1.6254	1.7103	1.6039	1.7326	1.5821	1.7553	1.5600	1.7785
97	1.6485	1.6901	1.6275	1.7116	1.6063	1.7335	1.5847	1.7560	1.5628	1.7790
98	1.6504	1.6916	1.6296	1.7128	1.6086	1.7345	1.5872	1.7567	1.5656	1.7795
99	1.6522	1.6930	1.6317	1.7140	1.6108	1.7355	1.5897	1.7575	1.5683	1.7799
100	1.6540	1.6944	1.6337	1.7152	1.6131	1.7364	1.5922	1.7582	1.5710	1.7804

Lampiran 7. Tabel t

Pr df	0.25 0.5	0.1 0.2	0.05 0.1	0.025 0.05	0.01 0.02	0.005 0.01	0.001 0.002
1	1	3.07768	6.31375	12.7062	31.82052	63.65674	318.30884
2	0.81650	1.88562	2.91999	4.30265	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	2.36462	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	0.69981	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	0.69548	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	2.52798	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	3.46678
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
41	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42	0.68038	1.30204	1.68195	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

Lanjutan Lampiran 7

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	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	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
81	0.67753	1.29209	1.66388	1.98969	2.37327	2.63790	3.19392
82	0.67749	1.29196	1.66365	1.98932	2.37269	2.63712	3.19262
83	0.67746	1.29183	1.66342	1.98896	2.37212	2.63637	3.19135
84	0.67742	1.29171	1.66320	1.98861	2.37156	2.63563	3.19011
85	0.67739	1.29159	1.66298	1.98827	2.37102	2.63491	3.18890
86	0.67735	1.29147	1.66277	1.98793	2.37049	2.63421	3.18772
87	0.67732	1.29136	1.66256	1.98761	2.36998	2.63353	3.18657
88	0.67729	1.29125	1.66235	1.98729	2.36947	2.63286	3.18544
89	0.67726	1.29114	1.66216	1.98698	2.36898	2.63220	3.18434
90	0.67723	1.29103	1.66196	1.98667	2.36850	2.63157	3.18327
91	0.67720	1.29092	1.66177	1.98638	2.36803	2.63094	3.18222
92	0.67717	1.29082	1.66159	1.98609	2.36757	2.63033	3.18119
93	0.67714	1.29072	1.66140	1.98580	2.36712	2.62973	3.18019
94	0.67711	1.29062	1.66123	1.98552	2.36667	2.62915	3.17921
95	0.67708	1.29053	1.66105	1.98525	2.36624	2.62858	3.17825
96	0.67705	1.29043	1.66088	1.98498	2.36582	2.62802	3.17731
97	0.67703	1.29034	1.66071	1.98472	2.36541	2.62747	3.17639
98	0.67700	1.29025	1.66055	1.98447	2.36500	2.62693	3.17549
99	0.67698	1.29016	1.66039	1.98422	2.36461	2.62641	3.17460
100	0.67695	1.29007	1.66023	1.98397	2.36422	2.62589	3.17374

Lampiran 8. Tabel F

df untuk penyebut (N2)	Titik Persentase Distribusi F untuk Probabilita = 0,05									
	df untuk pembilang (N1)									
	1	2	3	4	5	6	7	8	9	10
1	161	199	216	225	230	234	237	239	241	242
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32	2.25	2.20	2.15
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31	2.24	2.19	2.14
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28	2.21	2.15	2.11
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.20	2.14	2.10
38	4.10	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08
41	4.08	3.23	2.83	2.60	2.44	2.33	2.24	2.17	2.12	2.07
42	4.07	3.22	2.83	2.59	2.44	2.32	2.24	2.17	2.11	2.06
43	4.07	3.21	2.82	2.59	2.43	2.32	2.23	2.16	2.11	2.06
44	4.06	3.21	2.82	2.58	2.43	2.31	2.23	2.16	2.10	2.05
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04

Lanjutan Lampiran 8

47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03
49	4.04	3.19	2.79	2.56	2.40	2.29	2.20	2.13	2.08	2.03
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99
61	4.00	3.15	2.76	2.52	2.37	2.25	2.16	2.09	2.04	1.99
62	4.00	3.15	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.99
63	3.99	3.14	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.98
64	3.99	3.14	2.75	2.52	2.36	2.24	2.16	2.09	2.03	1.98
65	3.99	3.14	2.75	2.51	2.36	2.24	2.15	2.08	2.03	1.98
66	3.99	3.14	2.74	2.51	2.35	2.24	2.15	2.08	2.03	1.98
67	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.98
68	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.97
69	3.98	3.13	2.74	2.50	2.35	2.23	2.15	2.08	2.02	1.97
70	3.98	3.13	2.74	2.50	2.35	2.23	2.14	2.07	2.02	1.97
71	3.98	3.13	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.97
72	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96
73	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96
74	3.97	3.12	2.73	2.50	2.34	2.22	2.14	2.07	2.01	1.96
75	3.97	3.12	2.73	2.49	2.34	2.22	2.13	2.06	2.01	1.96
76	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.01	1.96
77	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.96
78	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95
79	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95
80	3.96	3.11	2.72	2.49	2.33	2.21	2.13	2.06	2.00	1.95
81	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95
82	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95
83	3.96	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95
84	3.95	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95
85	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94
86	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94
87	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94
88	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94
89	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94
90	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94
91	3.95	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94
92	3.94	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94
93	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93
94	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93
95	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93
96	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93
97	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93

Lanjutan Lampiran 8

98	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93
99	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93
100	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.97	1.93
101	3.94	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.93
102	3.93	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92
103	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92
104	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92
105	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92
106	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92
107	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92
108	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92
109	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92
110	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92
111	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92
112	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.96	1.92
113	3.93	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.92
114	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
115	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
116	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
117	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
118	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
119	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
120	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
121	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91
122	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91
123	3.92	3.07	2.68	2.45	2.29	2.17	2.08	2.01	1.96	1.91
124	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91
125	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91

Lampiran 9. Daftar Riwayat Hidup

DAFTAR RIWAYAT HIDUP

Data Pribadi

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Tempat, Tanggal Lahir : Wonogiri, 28 Mei 1998
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Kewarganegaraan : Indonesia
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Pendidikan Formal

SDN Kebon Bawang 07 : Lulus Tahun 2010
SMP Yappenda : Lulus Tahun 2013
SMK Yappenda : Lulus Tahun 2016
STEI Indonesia, Jakarta : Tahun 2017 sampai sekarang