

**Lampiran 1** Tabulasi data Laba Rugi (X<sub>1</sub>)

| No | Kode Perusahaan | Tahun |          | (X <sub>1</sub> )    |
|----|-----------------|-------|----------|----------------------|
| 1  | AKRA            | 2016  | AKRA2016 | Rp 1,046,852,086,000 |
| 2  |                 | 2017  | AKRA2017 | Rp 1,304,600,520,000 |
| 3  |                 | 2018  | AKRA2018 | Rp 1,596,652,821,000 |
| 4  |                 | 2019  | AKRA2019 | Rp 703,077,279,000   |
| 5  |                 | 2020  | AKRA2020 | Rp 961,997,313,000   |
| 6  | ARTI            | 2016  | ARTI2016 | Rp 9,229,123,965     |
| 7  |                 | 2017  | ARTI2017 | Rp 28,683,854,202    |
| 8  |                 | 2018  | ARTI2018 | Rp 32,803,582,081    |
| 9  |                 | 2019  | ARTI2019 | -Rp 987,102,131,000  |
| 10 |                 | 2020  | ARTI2020 | -Rp 957,193,562,822  |
| 11 | ELSA            | 2016  | ELSA2016 | Rp 316,066,000,000   |
| 12 |                 | 2017  | ELSA2017 | Rp 250,754,000,000   |
| 13 |                 | 2018  | ELSA2018 | Rp 276,316,000,000   |
| 14 |                 | 2019  | ELSA2019 | Rp 356,477,000,000   |
| 15 |                 | 2020  | ELSA2020 | Rp 249,085,000,000   |
| 16 | ETWA            | 2016  | ETWA2016 | -Rp 68,488,774,415   |
| 17 |                 | 2017  | ETWA2017 | -Rp 127,520,042,125  |
| 18 |                 | 2018  | ETWA2018 | -Rp 138,527,581,192  |
| 19 |                 | 2019  | ETWA2019 | -Rp 89,756,071,206   |
| 20 |                 | 2020  | ETWA2020 | Rp 72,652,783,063    |
| 21 | PKPK            | 2016  | PKPK2016 | -Rp 13,670,278,000   |
| 22 |                 | 2017  | PKPK2017 | -Rp 10,440,092,000   |
| 23 |                 | 2018  | PKPK2018 | -Rp 3,829,849,000    |
| 24 |                 | 2019  | PKPK2019 | -Rp 41,250,526,000   |
| 25 |                 | 2020  | PKPK2020 | Rp 53,721,000        |
| 26 | PTBA            | 2016  | PTBA2016 | Rp 2,024,405,000,000 |
| 27 |                 | 2017  | PTBA2017 | Rp 4,547,232,000,000 |
| 28 |                 | 2018  | PTBA2018 | Rp 5,121,112,000,000 |
| 29 |                 | 2019  | PTBA2019 | Rp 4,040,394,000,000 |
| 30 |                 | 2020  | PTBA2020 | Rp 2,407,927,000,000 |
| 31 | RUIS            | 2016  | RUIS2016 | Rp 26,070,316,770    |
| 32 |                 | 2017  | RUIS2017 | Rp 20,922,363,433    |
| 33 |                 | 2018  | RUIS2018 | Rp 27,055,086,453    |
| 34 |                 | 2019  | RUIS2019 | Rp 33,086,271,543    |
| 35 |                 | 2020  | RUIS2020 | Rp 27,542,197,663    |
| 36 | SMMT            | 2016  | SMMT2016 | -Rp 18,281,061,731   |
| 37 |                 | 2017  | SMMT2017 | Rp 40,078,001,432    |
| 38 |                 | 2018  | SMMT2018 | Rp 84,584,567,691    |
| 39 |                 | 2019  | SMMT2019 | Rp 6,234,017,119     |
| 40 |                 | 2020  | SMMT2020 | -Rp 23,386,617,883   |

Sumber : Laporan Keuangan di BEI, data diolah 2021

**Lampiran 2** Tabulasi data *Debt to Asset Ratio* ( $X_2$ )

| No  | Kode Perusahaan | Tahun |          | Total Utang           | Total Aset            | ( $X_2$ )       |
|-----|-----------------|-------|----------|-----------------------|-----------------------|-----------------|
| (1) | (2)             | (3)   | (4)      | (5)                   | (6)                   | (7) = (5) / (6) |
| 1   | AKRA            | 2016  | AKRA2016 | Rp 7,756,420,389,000  | Rp 15,830,740,710,000 | 0.4899594       |
| 2   |                 | 2017  | AKRA2017 | Rp 7,793,559,184,000  | Rp 16,823,208,531,000 | 0.4632624       |
| 3   |                 | 2018  | AKRA2018 | Rp 10,014,019,260,000 | Rp 19,940,850,599,000 | 0.5021862       |
| 4   |                 | 2019  | AKRA2019 | Rp 11,342,184,833,000 | Rp 21,409,046,173,000 | 0.5297847       |
| 5   |                 | 2020  | AKRA2020 | Rp 8,127,216,543,000  | Rp 18,683,572,815,000 | 0.4349926       |
| 6   | ARTI            | 2016  | ARTI2016 | Rp 885,646,642,382    | Rp 2,616,795,546,996  | 0.3384470       |
| 7   |                 | 2017  | ARTI2017 | Rp 745,890,738,650    | Rp 2,506,049,820,550  | 0.2976360       |
| 8   |                 | 2018  | ARTI2018 | Rp 899,432,629,231    | Rp 2,692,455,709,206  | 0.3340566       |
| 9   |                 | 2019  | ARTI2019 | Rp 984,445,211,973    | Rp 1,785,484,025,749  | 0.5513604       |
| 10  |                 | 2020  | ARTI2020 | Rp 1,008,746,103,229  | Rp 852,964,580,558    | 1.1826354       |
| 11  | ELSA            | 2016  | ELSA2016 | Rp 1,313,213,000,000  | Rp 4,190,956,000,000  | 0.3133445       |
| 12  |                 | 2017  | ELSA2017 | Rp 1,803,449,000,000  | Rp 4,855,369,000,000  | 0.3714340       |
| 13  |                 | 2018  | ELSA2018 | Rp 2,357,127,000,000  | Rp 5,657,327,000,000  | 0.4166503       |
| 14  |                 | 2019  | ELSA2019 | Rp 3,228,339,000,000  | Rp 6,805,037,000,000  | 0.4744043       |
| 15  |                 | 2020  | ELSA2020 | Rp 3,821,876,000,000  | Rp 7,562,822,000,000  | 0.5053505       |
| 16  | ETWA            | 2016  | ETWA2016 | Rp 1,151,833,904,006  | Rp 1,158,935,571,034  | 0.9938723       |
| 17  |                 | 2017  | ETWA2017 | Rp 1,235,873,364,699  | Rp 1,114,568,571,897  | 1.1088356       |
| 18  |                 | 2018  | ETWA2018 | Rp 1,349,487,510,140  | Rp 1,090,658,578,996  | 1.2373143       |
| 19  |                 | 2019  | ETWA2019 | Rp 1,469,796,558,566  | Rp 1,123,825,685,012  | 1.3078510       |
| 20  |                 | 2020  | ETWA2020 | Rp 1,323,840,658,770  | Rp 1,055,671,083,056  | 1.2540276       |
| 21  | PKPK            | 2016  | PKPK2016 | Rp 87,917,337,000     | Rp 157,702,767,000    | 0.5574876       |
| 22  |                 | 2017  | PKPK2017 | Rp 78,040,266,000     | Rp 137,363,302,000    | 0.5681304       |
| 23  |                 | 2018  | PKPK2018 | Rp 72,315,757,000     | Rp 127,894,510,000    | 0.5654328       |
| 24  |                 | 2019  | PKPK2019 | Rp 57,327,332,000     | Rp 71,655,559,000     | 0.8000403       |
| 25  |                 | 2020  | PKPK2020 | Rp 28,264,221,000     | Rp 68,655,724,000     | 0.4116805       |
| 26  | PTBA            | 2016  | PTBA2016 | Rp 8,024,369,000,000  | Rp 18,576,774,000,000 | 0.4319571       |
| 27  |                 | 2017  | PTBA2017 | Rp 8,187,497,000,000  | Rp 21,987,482,000,000 | 0.3723708       |
| 28  |                 | 2018  | PTBA2018 | Rp 7,903,237,000,000  | Rp 24,172,933,000,000 | 0.3269457       |
| 29  |                 | 2019  | PTBA2019 | Rp 7,675,226,000,000  | Rp 26,098,052,000,000 | 0.2940919       |
| 30  |                 | 2020  | PTBA2020 | Rp 7,117,559,000,000  | Rp 24,056,755,000,000 | 0.2958653       |
| 31  | RUIS            | 2016  | RUIS2016 | Rp 619,413,387,232    | Rp 979,132,450,762    | 0.6326145       |
| 32  |                 | 2017  | RUIS2017 | Rp 579,058,872,159    | Rp 959,347,737,750    | 0.6035964       |
| 33  |                 | 2018  | RUIS2018 | Rp 584,415,358,540    | Rp 990,372,318,692    | 0.5900966       |
| 34  |                 | 2019  | RUIS2019 | Rp 818,355,397,777    | Rp 1,251,357,407,016  | 0.6539742       |
| 35  |                 | 2020  | RUIS2020 | Rp 888,702,914,518    | Rp 1,345,151,507,257  | 0.6606712       |
| 36  | SMMT            | 2016  | SMMT2016 | Rp 255,549,688,996    | Rp 636,742,340,559    | 0.4013392       |
| 37  |                 | 2017  | SMMT2017 | Rp 306,303,664,687    | Rp 725,663,914,382    | 0.4221013       |
| 38  |                 | 2018  | SMMT2018 | Rp 342,430,970,325    | Rp 831,965,937,268    | 0.4115925       |
| 39  |                 | 2019  | SMMT2019 | Rp 287,067,420,462    | Rp 871,513,339,763    | 0.3293896       |
| 40  |                 | 2020  | SMMT2020 | Rp 317,228,386,339    | Rp 881,786,218,140    | 0.3597566       |

Sumber : Laporan Keuangan di BEI, data diolah 2021

**Lampiran 3** Tabulasi data *Inventory Turnover* (X<sub>3</sub>)

| No  | Kode Perusahaan | Tahun |          | HPP                   | Persediaan Awal      | Persediaan Akhir     | Rata - rata Persediaan | (X <sub>3</sub> ) |
|-----|-----------------|-------|----------|-----------------------|----------------------|----------------------|------------------------|-------------------|
| (1) | (2)             | (3)   | (4)      | (5)                   | (6)                  | (7)                  | (8) = ((6)+(7)) / 2    | (9) = (5) / (8)   |
| 1   | AKRA            | 2016  | AKRA2016 | Rp 13,337,656,837,000 | Rp 976,998,360,000   | Rp 862,465,964,000   | Rp 919,732,162,000     | 14.50167          |
| 2   |                 | 2017  | AKRA2017 | Rp 16,420,654,086,000 | Rp 862,465,964,000   | Rp 1,072,637,697,000 | Rp 967,551,830,500     | 16.97134          |
| 3   |                 | 2018  | AKRA2018 | Rp 21,993,577,867,000 | Rp 1,072,637,697,000 | Rp 1,356,978,750,000 | Rp 1,214,808,223,500   | 18.10457          |
| 4   |                 | 2019  | AKRA2019 | Rp 19,810,516,040,000 | Rp 1,356,978,750,000 | Rp 1,621,345,790,000 | Rp 1,489,162,270,000   | 13.30313          |
| 5   |                 | 2020  | AKRA2020 | Rp 15,668,008,065,000 | Rp 1,621,345,790,000 | Rp 1,037,337,342,000 | Rp 1,329,341,566,000   | 11.78629          |
| 6   | ARTI            | 2016  | ARTI2016 | Rp 108,499,133,242    | Rp 11,365,750,458    | Rp 11,473,722,777    | Rp 11,419,736,618      | 9.50102           |
| 7   |                 | 2017  | ARTI2017 | Rp 102,612,080,365    | Rp 11,473,722,777    | Rp 14,728,260,555    | Rp 13,100,991,666      | 7.83239           |
| 8   |                 | 2018  | ARTI2018 | Rp 144,378,992,265    | Rp 14,728,260,555    | Rp 8,910,291,484     | Rp 11,819,276,020      | 12.21555          |
| 9   |                 | 2019  | ARTI2019 | Rp 165,640,955,936    | Rp 8,910,291,484     | Rp 17,030,857,060    | Rp 12,970,574,272      | 12.77052          |
| 10  |                 | 2020  | ARTI2020 | Rp 53,830,340,875     | Rp 17,030,857,060    | Rp 8,522,395,530     | Rp 12,776,626,295      | 4.21319           |
| 11  | ELSA            | 2016  | ELSA2016 | Rp 3,005,985,000,000  | Rp 127,890,000,000   | Rp 130,532,000,000   | Rp 129,211,000,000     | 23.26416          |
| 12  |                 | 2017  | ELSA2017 | Rp 4,400,484,000,000  | Rp 130,532,000,000   | Rp 96,508,000,000    | Rp 113,520,000,000     | 38.76395          |
| 13  |                 | 2018  | ELSA2018 | Rp 5,972,680,000,000  | Rp 96,508,000,000    | Rp 167,065,000,000   | Rp 131,786,500,000     | 45.32088          |
| 14  |                 | 2019  | ELSA2019 | Rp 7,514,040,000,000  | Rp 167,065,000,000   | Rp 213,298,000,000   | Rp 190,181,500,000     | 39.50984          |
| 15  |                 | 2020  | ELSA2020 | Rp 6,984,472,000,000  | Rp 213,298,000,000   | Rp 273,488,000,000   | Rp 243,393,000,000     | 28.69627          |
| 16  | ETWA            | 2016  | ETWA2016 | Rp 260,463,937,651    | Rp 68,243,720,187    | Rp 8,123,333,556     | Rp 38,183,526,872      | 6.82137           |
| 17  |                 | 2017  | ETWA2017 | Rp 83,301,719,635     | Rp 8,123,333,556     | Rp 6,131,190,918     | Rp 7,127,262,237       | 11.68776          |
| 18  |                 | 2018  | ETWA2018 | Rp 36,269,375,289     | Rp 6,131,190,918     | Rp 5,769,777,689     | Rp 5,950,484,304       | 6.09520           |
| 19  |                 | 2019  | ETWA2019 | Rp 259,597,656,943    | Rp 5,769,777,689     | Rp 3,437,099,212     | Rp 4,603,438,451       | 56.39212          |
| 20  |                 | 2020  | ETWA2020 | Rp 27,109,131,468     | Rp 3,437,099,212     | Rp 2,131,468,401     | Rp 2,784,283,807       | 9.73648           |

Lanjutan lampiran 3

|    |      |      |          |                       |                      |                      |                      |           |
|----|------|------|----------|-----------------------|----------------------|----------------------|----------------------|-----------|
| 21 | PKPK | 2016 | PKPK2016 | Rp 11,299,035,000     | Rp 18,028,048,000    | Rp 15,150,402,000    | Rp 16,589,225,000    | 0.68111   |
| 22 |      | 2017 | PKPK2017 | Rp 12,051,367,000     | Rp 15,150,402,000    | Rp 10,190,693,000    | Rp 12,670,547,500    | 0.95113   |
| 23 |      | 2018 | PKPK2018 | Rp 5,581,947,000      | Rp 10,190,693,000    | Rp 7,969,769,000     | Rp 9,080,231,000     | 0.61474   |
| 24 |      | 2019 | PKPK2019 | Rp 8,374,143,000      | Rp 7,969,769,000     | Rp 164,243,000       | Rp 4,067,006,000     | 2.05904   |
| 25 |      | 2020 | PKPK2020 | Rp 12,694,359,000     | Rp 164,243,000       | Rp 7,534,810,000     | Rp 3,849,526,500     | 3.29764   |
| 26 | PTBA | 2016 | PTBA2016 | Rp 9,657,400,000,000  | Rp 1,233,175,000,000 | Rp 1,102,290,000,000 | Rp 1,167,732,500,000 | 8.27022   |
| 27 |      | 2017 | PTBA2017 | Rp 10,964,524,000,000 | Rp 1,102,290,000,000 | Rp 1,156,012,000,000 | Rp 1,129,151,000,000 | 9.71041   |
| 28 |      | 2018 | PTBA2018 | Rp 12,621,200,000,000 | Rp 1,156,012,000,000 | Rp 1,551,135,000,000 | Rp 1,353,573,500,000 | 9.32436   |
| 29 |      | 2019 | PTBA2019 | Rp 14,176,060,000,000 | Rp 1,551,135,000,000 | Rp 1,383,064,000,000 | Rp 1,467,099,500,000 | 9.66264   |
| 30 |      | 2020 | PTBA2020 | Rp 12,758,932,000,000 | Rp 1,383,064,000,000 | Rp 805,436,000,000   | Rp 1,094,250,000,000 | 11.65998  |
| 31 | RUIS | 2016 | RUIS2016 | Rp 1,086,563,504,724  | Rp 10,617,844,084    | Rp 7,008,283,497     | Rp 8,813,063,791     | 123.29010 |
| 32 |      | 2017 | RUIS2017 | Rp 928,996,623,650    | Rp 7,008,283,497     | Rp 6,386,186,225     | Rp 6,697,234,861     | 138.71346 |
| 33 |      | 2018 | RUIS2018 | Rp 1,085,490,238,792  | Rp 6,386,186,225     | Rp 6,289,882,741     | Rp 6,338,034,483     | 171.26607 |
| 34 |      | 2019 | RUIS2019 | Rp 1,360,935,451,914  | Rp 6,289,882,741     | Rp 19,004,167,986    | Rp 12,647,025,364    | 107.60913 |
| 35 |      | 2020 | RUIS2020 | Rp 1,379,095,316,110  | Rp 19,004,167,986    | Rp 16,327,748,321    | Rp 17,665,958,154    | 78.06513  |
| 36 | SMMT | 2016 | SMMT2016 | Rp 51,985,993,908     | Rp 13,973,124,987    | Rp 2,982,997,461     | Rp 8,478,061,224     | 6.13183   |
| 37 |      | 2017 | SMMT2017 | Rp 42,604,342,597     | Rp 2,982,997,461     | Rp 2,670,842,084     | Rp 2,826,919,773     | 15.07094  |
| 38 |      | 2018 | SMMT2018 | Rp 150,441,544,468    | Rp 2,670,842,084     | Rp 6,239,552,365     | Rp 4,455,197,225     | 33.76765  |
| 39 |      | 2019 | SMMT2019 | Rp 212,905,151,069    | Rp 6,239,552,365     | Rp 3,420,848,441     | Rp 4,830,200,403     | 44.07791  |
| 40 |      | 2020 | SMMT2020 | Rp 196,640,722,419    | Rp 3,420,848,441     | Rp 15,789,266,261    | Rp 9,605,057,351     | 20.47262  |

Sumber : Laporan Keuangan di BEI, data diolah 2021

**Lampiran 4** Tabulasi data Ukuran KAP (X<sub>4</sub>)

| No | Kode Perusahaan | Tahun | Nama KAP   | (X <sub>4</sub> ) |
|----|-----------------|-------|--|-------------------|
| 1  | AKRA            | 2016  | AKRA2016 Purwanto, Sungkoro & Surja (EY)                                   | 1                 |
| 2  |                 | 2017  | AKRA2017 Purwanto, Sungkoro & Surja (EY)                                   | 1                 |
| 3  |                 | 2018  | AKRA2018 Purwanto, Sungkoro & Surja (EY)                                   | 1                 |
| 4  |                 | 2019  | AKRA2019 Purwanto, Sungkoro & Surja (EY)                                   | 1                 |
| 5  |                 | 2020  | AKRA2020 Purwanto, Sungkoro & Surja (EY)                                   | 1                 |
| 6  | ARTI            | 2016  | ARTI2016 Purboyo Adhi Purnomo  | 0                 |
| 7  |                 | 2017  | ARTI2017 Purboyo Adhi Purnomo  | 0                 |
| 8  |                 | 2018  | ARTI2018 Purboyo Adhi Purnomo  | 0                 |
| 9  |                 | 2019  | ARTI2019 Liasta, Nirwan, Syafruddin & Rekan                                | 0                 |
| 10 |                 | 2020  | ARTI2020 Heliantono & Rekan  | 0                 |
| 11 | ELSA            | 2016  | ELSA2016 Purwanto, Sungkoro & Surja (EY)                                   | 1                 |
| 12 |                 | 2017  | ELSA2017 Purwanto, Sungkoro & Surja (EY)                                   | 1                 |
| 13 |                 | 2018  | ELSA2018 Purwanto, Sungkoro & Surja (EY)                                   | 1                 |
| 14 |                 | 2019  | ELSA2019 Purwanto, Sungkoro & Surja (EY)                                   | 1                 |
| 15 |                 | 2020  | ELSA2020 Purwanto, Sungkoro & Surja (EY)                                   | 1                 |
| 16 | ETWA            | 2016  | ETWA2016 Bharata, Arifin, Mujamad & Sayuti                                 | 0                 |
| 17 |                 | 2017  | ETWA2017 Bharata, Arifin, Mujamad & Sayuti                                 | 0                 |
| 18 |                 | 2018  | ETWA2018 Bharata, Arifin, Mujamad & Sayuti                                 | 0                 |
| 19 |                 | 2019  | ETWA2019 Tjahjo, Machdjud Modopuro & Rekan                                 | 0                 |
| 20 |                 | 2020  | ETWA2020 Tjahjo, Machdjud Modopuro & Rekan                                 | 0                 |
| 21 | PKPK            | 2016  | PKPK2016 Herman Dody Tanumihardja & Rekan                                  | 0                 |
| 22 |                 | 2017  | PKPK2017 Herman Dody Tanumihardja & Rekan                                  | 0                 |
| 23 |                 | 2018  | PKPK2018 Herman Dody Tanumihardja & Rekan                                  | 0                 |
| 24 |                 | 2019  | PKPK2019 Herman Dody Tanumihardja & Rekan                                  | 0                 |
| 25 |                 | 2020  | PKPK2020 Herman Dody Tanumihardja & Rekan                                  | 0                 |
| 26 | PTBA            | 2016  | PTBA2016 Purwanto, Sungkoro & Surja (EY)                                   | 1                 |
| 27 |                 | 2017  | PTBA2017 Purwanto, Sungkoro & Surja (EY)                                   | 1                 |
| 28 |                 | 2018  | PTBA2018 Purwanto, Sungkoro & Surja (EY)                                   | 1                 |
| 29 |                 | 2019  | PTBA2019 Kantor Akuntan Publik Tanudiredja, Wibisana, Rintis & Rekan (PWC) | 1                 |
| 30 |                 | 2020  | PTBA2020 Kantor Akuntan Publik Tanudiredja, Wibisana, Rintis & Rekan (PWC) | 1                 |
| 31 | RUIS            | 2016  | RUIS2016 Amir Abadi Jusuf, Aryanto, Mawar & Rekan                          | 0                 |
| 32 |                 | 2017  | RUIS2017 Amir Abadi Jusuf, Aryanto, Mawar & Rekan                          | 0                 |
| 33 |                 | 2018  | RUIS2018 Hendrawinata Hanny Erwin & Sumargo                                | 0                 |
| 34 |                 | 2019  | RUIS2019 Hendrawinata Hanny Erwin & Sumargo                                | 0                 |
| 35 |                 | 2020  | RUIS2020 Hendrawinata Hanny Erwin & Sumargo                                | 0                 |
| 36 | SMMT            | 2016  | SMMT2016 Deloitte  | 1                 |
| 37 |                 | 2017  | SMMT2017 Tanubrata Sutanto Fahmi Bambang & Rekan                           | 0                 |
| 38 |                 | 2018  | SMMT2018 Tanubrata Sutanto Fahmi Bambang & Rekan                           | 0                 |
| 39 |                 | 2019  | SMMT2019 Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan                      | 0                 |
| 40 |                 | 2020  | SMMT2020 Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan                      | 0                 |

Sumber : Laporan Keuangan di BEI, data diolah 2021

**Lampiran 5** Tabulasi data *Audit Delay* (Y)

| No | Kode Perusahaan | Tahun |          | Tanggal Laporan Audit | Tanggal Laporan Keuangan | (Y) |
|----|-----------------|-------|----------|-----------------------|--------------------------|-----|
| 1  | AKRA            | 2016  | AKRA2016 | 03/03/2017            | 31/12/2016               | 62  |
| 2  |                 | 2017  | AKRA2017 | 16/03/2018            | 31/12/2017               | 75  |
| 3  |                 | 2018  | AKRA2018 | 14/03/2019            | 31/12/2018               | 73  |
| 4  |                 | 2019  | AKRA2019 | 17/03/2020            | 31/12/2019               | 77  |
| 5  |                 | 2020  | AKRA2020 | 23/03/2021            | 31/12/2020               | 82  |
| 6  | ARTI            | 2016  | ARTI2016 | 12/05/2017            | 31/12/2016               | 132 |
| 7  |                 | 2017  | ARTI2017 | 18/03/2018            | 31/12/2017               | 77  |
| 8  |                 | 2018  | ARTI2018 | 27/03/2019            | 31/12/2018               | 86  |
| 9  |                 | 2019  | ARTI2019 | 09/07/2020            | 31/12/2019               | 191 |
| 10 |                 | 2020  | ARTI2020 | 29/04/2021            | 31/12/2020               | 119 |
| 11 | ELSA            | 2016  | ELSA2016 | 08/02/2017            | 31/12/2016               | 39  |
| 12 |                 | 2017  | ELSA2017 | 14/02/2018            | 31/12/2017               | 45  |
| 13 |                 | 2018  | ELSA2018 | 14/02/2019            | 31/12/2018               | 45  |
| 14 |                 | 2019  | ELSA2019 | 14/02/2020            | 31/12/2019               | 45  |
| 15 |                 | 2020  | ELSA2020 | 19/02/2021            | 31/12/2020               | 50  |
| 16 | ETWA            | 2016  | ETWA2016 | 19/12/2017            | 31/12/2016               | 353 |
| 17 |                 | 2017  | ETWA2017 | 25/06/2018            | 31/12/2017               | 176 |
| 18 |                 | 2018  | ETWA2018 | 25/06/2019            | 31/12/2018               | 176 |
| 19 |                 | 2019  | ETWA2019 | 13/11/2020            | 31/12/2019               | 318 |
| 20 |                 | 2020  | ETWA2020 | 18/08/2021            | 31/12/2020               | 230 |
| 21 | PKPK            | 2016  | PKPK2016 | 29/03/2017            | 31/12/2016               | 88  |
| 22 |                 | 2017  | PKPK2017 | 29/03/2018            | 31/12/2017               | 88  |
| 23 |                 | 2018  | PKPK2018 | 27/03/2019            | 31/12/2018               | 86  |
| 24 |                 | 2019  | PKPK2019 | 11/05/2020            | 31/12/2019               | 132 |
| 25 |                 | 2020  | PKPK2020 | 21/05/2021            | 31/12/2020               | 141 |
| 26 | PTBA            | 2016  | PTBA2016 | 07/03/2017            | 31/12/2016               | 66  |
| 27 |                 | 2017  | PTBA2017 | 08/03/2018            | 31/12/2017               | 67  |
| 28 |                 | 2018  | PTBA2018 | 06/03/2019            | 31/12/2018               | 65  |
| 29 |                 | 2019  | PTBA2019 | 03/03/2020            | 31/12/2019               | 63  |
| 30 |                 | 2020  | PTBA2020 | 08/03/2021            | 31/12/2020               | 67  |
| 31 | RUIS            | 2016  | RUIS2016 | 22/03/2017            | 31/12/2016               | 81  |
| 32 |                 | 2017  | RUIS2017 | 26/03/2018            | 31/12/2017               | 85  |
| 33 |                 | 2018  | RUIS2018 | 21/03/2019            | 31/12/2018               | 80  |
| 34 |                 | 2019  | RUIS2019 | 24/03/2020            | 31/12/2019               | 84  |
| 35 |                 | 2020  | RUIS2020 | 26/03/2021            | 31/12/2020               | 85  |
| 36 | SMMT            | 2016  | SMMT2016 | 24/03/2017            | 31/12/2016               | 83  |
| 37 |                 | 2017  | SMMT2017 | 21/03/2018            | 31/12/2017               | 80  |
| 38 |                 | 2018  | SMMT2018 | 25/03/2019            | 31/12/2018               | 84  |
| 39 |                 | 2019  | SMMT2019 | 29/04/2020            | 31/12/2019               | 120 |
| 40 |                 | 2020  | SMMT2020 | 29/04/2021            | 31/12/2020               | 119 |

*Sumber : Laporan Keuangan di BEI, data diolah 2021*

**Lampiran 6** Populasi Penelitian

| No | Kode Perusahaan | Nama                           | Tanggal Pencatatan |
|----|-----------------|--------------------------------|--------------------|
| 1  | ADRO            | Adaro Energy Tbk.              | 16 July 2008       |
| 2  | AIMS            | Akbar Indo Makmur Stimec Tbk   | 20 July 2001       |
| 3  | AKRA            | AKR Corporindo Tbk.            | 03 Okt 1994        |
| 4  | APEX            | Apexindo Pratama Duta Tbk.     | 10 July 2002       |
| 5  | ARII            | Atlas Resources Tbk.           | 08 November 2011   |
| 6  | ARTI            | Ratu Prabu Energi Tbk          | 30 April 2003      |
| 7  | BBRM            | Pelayaran Nasional Bina Buana  | 09 January 2013    |
| 8  | BIPI            | Astrindo Nusantara Infrastrukt | 11 February 2010   |
| 9  | BSSR            | Baramulti Suksessarana Tbk.    | 08 November 2012   |
| 10 | BULL            | Buana Lintas Lautan Tbk.       | 23 Mei 2011        |
| 11 | BUMI            | Bumi Resources Tbk.            | 30 July 1990       |
| 12 | BYAN            | Bayan Resources Tbk.           | 12 Ags 2008        |
| 13 | CANI            | Capitol Nusantara Indonesia Tb | 16 January 2014    |
| 14 | CNKO            | Exploitasi Energi Indonesia Tb | 21 November 2001   |
| 15 | DEWA            | Darma Henwa Tbk                | 26 September 2007  |
| 16 | DOID            | Delta Dunia Makmur Tbk.        | 15 June 2001       |
| 17 | DSSA            | Dian Swastatika Sentosa Tbk    | 10 Des 2009        |
| 18 | ELSA            | Elnusa Tbk.                    | 06 February 2008   |
| 19 | ENRG            | Energi Mega Persada Tbk.       | 07 June 2004       |
| 20 | ETWA            | Eterindo Wahanatama Tbk        | 16 Mei 1997        |
| 21 | GEMS            | Golden Energy Mines Tbk.       | 17 November 2011   |
| 22 | GTBO            | Garda Tujuh Buana Tbk          | 09 July 2009       |
| 23 | HITS            | Humpuss Intermoda Transportasi | 15 Des 1997        |
| 24 | HRUM            | Harum Energy Tbk.              | 06 Okt 2010        |
| 25 | INDY            | Indika Energy Tbk.             | 11 June 2008       |
| 26 | ITMA            | Sumber Energi Andalan Tbk.     | 10 Des 1990        |

Lanjutan lampiran 6

| No                                    | Kode Perusahaan | Nama                           | Tanggal Pencatatan |
|---------------------------------------|-----------------|--------------------------------|--------------------|
| 27                                    | ITMG            | Indo Tambangraya Megah Tbk.    | 18 Des 2007        |
| 28                                    | KKGI            | Resource Alam Indonesia Tbk.   | 01 July 1991       |
| 29                                    | KOPI            | Mitra Energi Persada Tbk.      | 23 April 2001      |
| 30                                    | LEAD            | Logindo Samudramakmur Tbk.     | 11 Des 2013        |
| 31                                    | MBAP            | Mitrabara Adiperdana Tbk.      | 10 July 2014       |
| 32                                    | MBSS            | Mitrabahtera Segara Sejati Tbk | 06 April 2011      |
| 33                                    | MEDC            | Medco Energi Internasional Tbk | 12 Okt 1994        |
| 34                                    | MITI            | Mitra Investindo Tbk.          | 16 July 1997       |
| 35                                    | MTFN            | Capitalinc Investment Tbk.     | 16 April 1990      |
| 36                                    | MYOH            | Samindo Resources Tbk.         | 27 July 2000       |
| 37                                    | PGAS            | Perusahaan Gas Negara Tbk.     | 15 Des 2003        |
| 38                                    | PKPK            | Perdana Karya Perkasa Tbk      | 11 July 2007       |
| 39                                    | PTBA            | Bukit Asam Tbk.                | 23 Des 2002        |
| 40                                    | PTIS            | Indo Straits Tbk.              | 12 July 2011       |
| 41                                    | PTRO            | Petrosea Tbk.                  | 21 Mei 1990        |
| 42                                    | RAJA            | Rukun Raharja Tbk.             | 19 April 2006      |
| 43                                    | RIGS            | Rig Tenders Indonesia Tbk.     | 05 March 1990      |
| 44                                    | RUIS            | Radiant Utama Interinsco Tbk.  | 12 July 2006       |
| 45                                    | SMMT            | Golden Eagle Energy Tbk.       | 29 February 2000   |
| 46                                    | SMRU            | SMR Utama Tbk.                 | 10 Okt 2011        |
| 47                                    | SOCI            | Soechi Lines Tbk.              | 03 Des 2014        |
| 48                                    | SUGI            | Sugih Energy Tbk.              | 19 June 2002       |
| 49                                    | TOBA            | TBS Energi Utama Tbk.          | 06 July 2012       |
| 50                                    | TPMA            | Trans Power Marine Tbk.        | 20 February 2013   |
| 51                                    | TRAM            | Trada Alam Minera Tbk.         | 10 September 2008  |
| 52                                    | WINS            | Wintermar Offshore Marine Tbk. | 29 November 2010   |
| <i>Sumber : BEI, data diolah 2021</i> |                 |                                |                    |



**Lampiran 7** Data Perusahaan Telat Menyampaikan Laporan Keuangan Audited ke BEI tahun 2016 – 2020

**2016**

| No | Kode Perusahaan | Nama                                  | Sektor               |   |
|----|-----------------|---------------------------------------|----------------------|---|
| 1  | BTEL            | Bakrie Telecom Tbk                    | Infrastruktur        | 1 |
| 2  | ENRG            | Energi Mega Persada Tbk.              | Energi               | 1 |
| 3  | ETWA            | Eterindo Wahanatama Tbk               | Energi               | 1 |
| 4  | SAFE            | Steady Safe Tbk                       | Transport & Logistik | 1 |
| 5  | MTFN            | Capitalinc Investment Tbk.            | Energi               | 1 |
| 6  | TMPI            | Sigmagold Inti Perkasa Tbk            | Energi               | 1 |
| 7  | ARTI            | Ratu Prabu Energi Tbk                 | Energi               | 1 |
| 8  | ZBRA            | Zebra Nusantara Tbk                   | Infrastruktur        | 1 |
| 9  | BORN            | Borneo Lumbang Energi & Metal Tbk     | Energi               | 1 |
| 10 | BRAU            | Berau Coal Energy Tbk                 | Energi               | 1 |
| 11 | CPGT            | Citra Maharlika Nusantara Corpora Tbk | Transport & Logistik | 1 |
| 12 | SKYB            | Northcliff Citranusa Indonesia Tbk    | Teknologi            | 1 |
| 13 | INVS            | Inovisi Infracom Tbk                  | Infrastruktur        | 1 |
| 14 | TKGA            | Permata Prima Sakti Tbk               | Energi               | 1 |
| 15 | GREN            | Evergreen Invesco Tbk                 | Energi               | 1 |
| 16 | GTBO            | Garda Tujuh Buana Tbk                 | Energi               | 1 |
| 17 | SCPI            | Organon Pharma Indonesia Tbk          | Kesehatan            | 1 |

*Sumber : Liputan6.com tanggal 03 Juli 2017, data diolah 2021*

|                        |           |
|------------------------|-----------|
| Energi                 | 10        |
| Industri               | 0         |
| Infrastruktur          | 3         |
| Kesehatan              | 1         |
| Keuangan               | 0         |
| Konsumsi Primer        | 0         |
| Konsumsi Non Primer    | 0         |
| Bahan Baku             | 0         |
| Properti & Real Estate | 0         |
| Teknologi              | 1         |
| Transport & Logistik   | 2         |
| <b>Total</b>           | <b>17</b> |

## Lanjutan lampiran 7

2017

| No | Kode Perusahaan | Nama                                 | Sektor          |   |
|----|-----------------|--------------------------------------|-----------------|---|
| 1  | APEX            | Apexindo Pratama Duta Tbk.           | Energi          | 1 |
| 2  | SSTM            | Sunson Textile Manufacturer Tbk      | Konsumsi Primer | 1 |
| 3  | ATPK            | Bara Jaya Internasional Tbk          | Energi          | 1 |
| 4  | BORN            | Borneo Lumbang Energi & Metal Tbk    | Energi          | 1 |
| 5  | TRUB            | Truba Alam Manunggal Engineering Tbk | Infrastruktur   | 1 |
| 6  | MTFN            | Capitalinc Investment Tbk.           | Energi          | 1 |
| 7  | CKRA            | Cakra Mineral Tbk                    | Bahan Baku      | 1 |
| 8  | SCPI            | Organon Pharma Indonesia Tbk         | Kesehatan       | 1 |
| 9  | GREN            | Evergreen Invesco Tbk                | Energi          | 1 |
| 10 | ZBRA            | Zebra Nusantara Tbk                  | Infrastruktur   | 1 |

*Sumber : CNBC Indonesia tanggal 02 Juli 2018, data diolah 2021*

|                        |           |
|------------------------|-----------|
| Energi                 | 5         |
| Industri               | 0         |
| Infrastruktur          | 2         |
| Kesehatan              | 1         |
| Keuangan               | 0         |
| Konsumsi Primer        | 1         |
| Konsumsi Non Primer    | 0         |
| Bahan Baku             | 1         |
| Properti & Real Estate | 0         |
| Teknologi              | 0         |
| Transport & Logistik   | 0         |
| <b>Total</b>           | <b>10</b> |

Lanjutan lampiran 9

2018

| No | Kode Perusahaan | Nama                              | Sektor                 |   |
|----|-----------------|-----------------------------------|------------------------|---|
| 1  | APEX            | Apexindo Pratama Duta Tbk.        | Energi                 | 1 |
| 2  | ELTY            | Bakrieland Development Tbk        | Properti & Real Estate | 1 |
| 3  | SUGI            | Sugih Energy Tbk                  | Energi                 | 1 |
| 4  | NIPS            | Nipress Tbk                       | Konsumsi Primer        | 1 |
| 5  | AISA            | FKS Food Sejahtera Tbk            | Konsumsi Non Primer    | 1 |
| 6  | BORN            | Borneo Lumbang Energi & Metal Tbk | Energi                 | 1 |
| 7  | GOLL            | Golden Plantation Tbk             | Konsumsi Non Primer    | 1 |
| 8  | TMPI            | Sigmatgold Inti Perkasa Tbk       | Energi                 | 1 |
| 9  | CKRA            | Cakra Mineral Tbk                 | Bahan Baku             | 1 |
| 10 | GREN            | Evergreen Invesco Tbk             | Energi                 | 1 |

*Sumber : Bisnis.com tanggal 01 Juli 2019, data diolah 2021*

|                        |           |
|------------------------|-----------|
| Energi                 | 5         |
| Industri               | 0         |
| Infrastruktur          | 0         |
| Kesehatan              | 0         |
| Keuangan               | 0         |
| Konsumsi Primer        | 1         |
| Konsumsi Non Primer    | 2         |
| Bahan Baku             | 1         |
| Properti & Real Estate | 1         |
| Teknologi              | 0         |
| Transport & Logistik   | 0         |
| <b>Total</b>           | <b>10</b> |

2019

| No | Kode Perusahaan | Nama                                | Sektor                 |   |
|----|-----------------|-------------------------------------|------------------------|---|
| 1  | ARMY            | Armidian Karyatama Tbk              | Properti & Real Estate | 1 |
| 2  | ARTI            | Ratu Prabu Energi Tbk               | Energi                 | 1 |
| 3  | CMPP            | AirAsia Indonesia Tbk               | Transport & Logistik   | 1 |
| 4  | CNKO            | Exploitasi Energy Indonesia Tbk     | Energi                 | 1 |
| 5  | COWL            | Cowell Development Tbk              | Properti & Real Estate | 1 |
| 6  | CPRO            | Central Proteina Prima Tbk          | Konsumsi Primer        | 1 |
| 7  | ELTY            | Bakrieland Development Tbk          | Properti & Real Estate | 1 |
| 8  | ETWA            | Eterindo Wahanatama Tbk             | Energi                 | 1 |
| 9  | FINN            | First Indo American Leasing Tbk     | Keuangan               | 1 |
| 10 | GOLL            | Golden Plantation Tbk               | Konsumsi Non Primer    | 1 |
| 11 | GREN            | Evergreen Invesco Tbk               | Energi                 | 1 |
| 12 | GTBO            | Garda Tujuh Buana Tbk               | Energi                 | 1 |
| 13 | JGLE            | Graha Andrasentra Propertindo Tbk   | Konsumsi Primer        | 1 |
| 14 | KBRI            | Kertas Basuki Rachmat Indonesia Tbk | Bahan Baku             | 1 |
| 15 | KRAH            | Grand Kartech Tbk                   | Industri               | 1 |
| 16 | MAMI            | Mas Murni Indonesia Tbk             | Konsumsi Primer        | 1 |
| 17 | MTRA            | Mitra Pemuda Tbk                    | Infrastruktur          | 1 |
| 18 | MYRX            | Hanson International Tbk            | Properti & Real Estate | 1 |
| 19 | NIPS            | Nipress Tbk                         | Konsumsi Primer        | 1 |
| 20 | NUSA            | Sinergi Megah Internusa Tbk         | Konsumsi Primer        | 1 |
| 21 | POLL            | Pollux Properti Indonesia Tbk       | Properti & Real Estate | 1 |
| 22 | POLI            | Pollux Investasi Internasional Tbk  | Properti & Real Estate | 1 |
| 23 | RIMO            | Rimo International Lestari Tbk      | Properti & Real Estate | 1 |
| 24 | SIMA            | Siwani Makmur Tbk                   | Bahan Baku             | 1 |
| 25 | SKYB            | Northcliff Citranusa Indonesia Tbk  | Teknologi              | 1 |
| 26 | SUGI            | Sugih Energy Tbk                    | Energi                 | 1 |
| 27 | TELE            | Tiphone Mobile Indonesia Tbk        | Konsumsi Primer        | 1 |
| 28 | TRAM            | Trada Alam Minera Tbk               | Energi                 | 1 |
| 29 | TRIL            | Triwira Insanestari Tbk             | Industri               | 1 |
| 30 | TRIO            | Trikonsel Oke Tbk                   | Konsumsi Primer        | 1 |

Sumber : CNN Indonesia tanggal 13 Agustus 2020, data diolah 2021

|                        |           |
|------------------------|-----------|
| Energi                 | 7         |
| Industri               | 2         |
| Infrastruktur          | 1         |
| Kesehatan              | 0         |
| Keuangan               | 1         |
| Konsumsi Primer        | 7         |
| Konsumsi Non Primer    | 1         |
| Bahan Baku             | 2         |
| Properti & Real Estate | 7         |
| Teknologi              | 1         |
| Transport & Logistik   | 1         |
| <b>Total</b>           | <b>30</b> |

## Lanjutan lampiran 7

2020

| No | Kode Perusahaan | Nama                            | Sektor                 |   |
|----|-----------------|---------------------------------|------------------------|---|
| 1  | ARMY            | PT Mahaka Media Tbk             | Konsumsi Primer        | 1 |
| 2  | ARTI            | PT Astrindo Nusantara Infrastr  | Energi                 | 1 |
| 3  | BUVA            | PT Bukit Uluwatu Villa Tbk      | Konsumsi Primer        | 1 |
| 4  | CASS            | PT Cardig Aero Services Tbk     | Infrastruktur          | 1 |
| 5  | CNKO            | PT Eksploitasi Energi Indonesia | Energi                 | 1 |
| 6  | COWL            | PT Cowell Development Tbk       | Properti & Real Estate | 1 |
| 7  | CPRI            | PT Capri Nusa Satu Properti Tb  | Properti & Real Estate | 1 |
| 8  | CPRO            | PT Central Proteina Prima Tbk   | Konsumsi Non Primer    | 1 |
| 9  | DEAL            | PT Dewata Freight Internationa  | Transport & Logistik   | 1 |
| 10 | DPUM            | PT Dua Putra Utama Makmur Tbk   | Konsumsi Non Primer    | 1 |
| 11 | DUCK            | PT Jaya Bersama Indo Tbk        | Konsumsi Primer        | 1 |
| 12 | ELTY            | PT Bakrieland Development Tbk   | Properti & Real Estate | 1 |
| 13 | ENVY            | PT Envy Technologies Indonesia  | Teknologi              | 1 |
| 14 | ETWA            | PT Eterindo Wahanatama Tbk      | Energi                 | 1 |
| 15 | FORZ            | PT Forza Land Indonesia Tbk     | Properti & Real Estate | 1 |
| 16 | GIAA            | PT Garuda Indonesia (Persero)   | Transport & Logistik   | 1 |
| 17 | GMFI            | PT Garuda Maintenance Facility  | Infrastruktur          | 1 |
| 18 | GOLL            | PT Golden Plantation Tbk        | Konsumsi Non Primer    | 1 |
| 19 | GTBO            | PT Garda Tujuh Buana Tbk        | Energi                 | 1 |
| 20 | HOME            | PT Hotel Mandarine Regency Tbk  | Konsumsi Primer        | 1 |
| 21 | KBRI            | PT Kertas Basuki Rachmat Indon  | Bahan Baku             | 1 |
| 22 | KJEN            | PT Krida Jaringan Nusantaa Tbk  | Transport & Logistik   | 1 |
| 23 | KPAL            | PT Steadfast Marine Tbk         | Industri               | 1 |
| 24 | KRAH            | PT Grand Kartech Tbk            | Industri               | 1 |
| 25 | MABA            | PT Marga Abhinaya Abadi Tbk     | Konsumsi Primer        | 1 |
| 26 | MAGP            | PT Multi Agro Gemilang Plantat  | Konsumsi Non Primer    | 1 |
| 27 | MAMI            | PT Mas Murni Indonesia Tbk      | Konsumsi Primer        | 1 |
| 28 | MARI            | PT Mahaka Radio Integra Tbk     | Konsumsi Primer        | 1 |
| 29 | MDRN            | PT Modern Internasional Tbk     | Industri               | 1 |
| 30 | MMLP            | PT Mega Manunggal Property Tbk  | Properti & Real Estate | 1 |
| 31 | MPRO            | PT Maha Properti Indonesia Tbk  | Properti & Real Estate | 1 |
| 32 | MTRA            | PT Mitra Pemuda Tbk             | Infrastruktur          | 1 |
| 33 | MYRX            | PT Hanson International Tbk     | Properti & Real Estate | 1 |
| 34 | NIPS            | PT Nipress Tbk                  | Konsumsi Primer        | 1 |
| 35 | NUSA            | PT Sinergi Megah Internusa Tbk  | Konsumsi Primer        | 1 |
| 36 | PICO            | PT Pelangi Indah Canindo Tbk    | Bahan Baku             | 1 |
| 37 | PLAS            | PT Polaris Investama Tbk        | Keuangan               | 1 |
| 38 | POLI            | PT Pollux Investasi Internasio  | Properti & Real Estate | 1 |
| 39 | POLL            | PT Pollux Properti Indonesia T  | Properti & Real Estate | 1 |
| 40 | RIMO            | PT Rimo International Lestari   | Properti & Real Estate | 1 |
| 41 | ROCK            | PT Rockfields Properti Indones  | Properti & Real Estate | 1 |
| 42 | RONY            | PT Aesler Grup Internasional T  | Infrastruktur          | 1 |
| 43 | SIMA            | PT Siwani Makmur Tbk            | Bahan Baku             | 1 |
| 44 | SKYB            | PT Northcliff Citranusa Indone  | Teknologi              | 1 |
| 45 | SUGI            | PT Sugih Energy Tbk             | Energi                 | 1 |
| 46 | TDPM            | PT Tridomain Performance Mater  | Bahan Baku             | 1 |
| 47 | TELE            | PT Tiphone Mobile Indonesia Tb  | Konsumsi Primer        | 1 |
| 48 | TGRA            | PT Terregra Asia Energy Tbk     | Infrastruktur          | 1 |
| 49 | TIRA            | PT Tira Austenite Tbk           | Industri               | 1 |
| 50 | TRAM            | PT Trada Alam Minera Tbk        | Energi                 | 1 |
| 51 | UNIT            | PT Nusantara Inti Corpora       | Konsumsi Primer        | 1 |
| 52 | WOWS            | PT Ginting Jaya Energi Tbk      | Energi                 | 1 |

|                        |           |
|------------------------|-----------|
| Energi                 | 7         |
| Industri               | 4         |
| Infrastruktur          | 5         |
| Kesehatan              | 0         |
| Keuangan               | 1         |
| Konsumsi Primer        | 11        |
| Konsumsi Non Primer    | 4         |
| Bahan Baku             | 4         |
| Properti & Real Estate | 11        |
| Teknologi              | 2         |
| Transport & Logistik   | 3         |
| <b>Total</b>           | <b>52</b> |

**Lampiran 8** Tabel t

| <b>Pr</b> | <b>0.25</b> | <b>0.10</b> | <b>0.05</b> | <b>0.025</b> | <b>0.01</b> | <b>0.005</b> | <b>0.001</b> |
|-----------|-------------|-------------|-------------|--------------|-------------|--------------|--------------|
| <b>df</b> | <b>0.50</b> | <b>0.20</b> | <b>0.10</b> | <b>0.050</b> | <b>0.02</b> | <b>0.010</b> | <b>0.002</b> |
| <b>1</b>  | 1.00000     | 3.07768     | 6.31375     | 12.70620     | 31.82052    | 63.65674     | 318.30884    |
| <b>2</b>  | 0.81650     | 1.88562     | 2.91999     | 4.30265      | 6.96456     | 9.92484      | 22.32712     |
| <b>3</b>  | 0.76489     | 1.63774     | 2.35336     | 3.18245      | 4.54070     | 5.84091      | 10.21453     |
| <b>4</b>  | 0.74070     | 1.53321     | 2.13185     | 2.77645      | 3.74695     | 4.60409      | 7.17318      |
| <b>5</b>  | 0.72669     | 1.47588     | 2.01505     | 2.57058      | 3.36493     | 4.03214      | 5.89343      |
| <b>6</b>  | 0.71756     | 1.43976     | 1.94318     | 2.44691      | 3.14267     | 3.70743      | 5.20763      |
| <b>7</b>  | 0.71114     | 1.41492     | 1.89458     | 2.36462      | 2.99795     | 3.49948      | 4.78529      |
| <b>8</b>  | 0.70639     | 1.39682     | 1.85955     | 2.30600      | 2.89646     | 3.35539      | 4.50079      |
| <b>9</b>  | 0.70272     | 1.38303     | 1.83311     | 2.26216      | 2.82144     | 3.24984      | 4.29681      |
| <b>10</b> | 0.69981     | 1.37218     | 1.81246     | 2.22814      | 2.76377     | 3.16927      | 4.14370      |
| <b>11</b> | 0.69745     | 1.36343     | 1.79588     | 2.20099      | 2.71808     | 3.10581      | 4.02470      |
| <b>12</b> | 0.69548     | 1.35622     | 1.78229     | 2.17881      | 2.68100     | 3.05454      | 3.92963      |
| <b>13</b> | 0.69383     | 1.35017     | 1.77093     | 2.16037      | 2.65031     | 3.01228      | 3.85198      |
| <b>14</b> | 0.69242     | 1.34503     | 1.76131     | 2.14479      | 2.62449     | 2.97684      | 3.78739      |
| <b>15</b> | 0.69120     | 1.34061     | 1.75305     | 2.13145      | 2.60248     | 2.94671      | 3.73283      |
| <b>16</b> | 0.69013     | 1.33676     | 1.74588     | 2.11991      | 2.58349     | 2.92078      | 3.68615      |
| <b>17</b> | 0.68920     | 1.33338     | 1.73961     | 2.10982      | 2.56693     | 2.89823      | 3.64577      |
| <b>18</b> | 0.68836     | 1.33039     | 1.73406     | 2.10092      | 2.55238     | 2.87844      | 3.61048      |
| <b>19</b> | 0.68762     | 1.32773     | 1.72913     | 2.09302      | 2.53948     | 2.86093      | 3.57940      |
| <b>20</b> | 0.68695     | 1.32534     | 1.72472     | 2.08596      | 2.52798     | 2.84534      | 3.55181      |
| <b>21</b> | 0.68635     | 1.32319     | 1.72074     | 2.07961      | 2.51765     | 2.83136      | 3.52715      |
| <b>22</b> | 0.68581     | 1.32124     | 1.71714     | 2.07387      | 2.50832     | 2.81876      | 3.50499      |
| <b>23</b> | 0.68531     | 1.31946     | 1.71387     | 2.06866      | 2.49987     | 2.80734      | 3.48496      |
| <b>24</b> | 0.68485     | 1.31784     | 1.71088     | 2.06390      | 2.49216     | 2.79694      | 3.46678      |
| <b>25</b> | 0.68443     | 1.31635     | 1.70814     | 2.05954      | 2.48511     | 2.78744      | 3.45019      |
| <b>26</b> | 0.68404     | 1.31497     | 1.70562     | 2.05553      | 2.47863     | 2.77871      | 3.43500      |
| <b>27</b> | 0.68368     | 1.31370     | 1.70329     | 2.05183      | 2.47266     | 2.77068      | 3.42103      |
| <b>28</b> | 0.68335     | 1.31253     | 1.70113     | 2.04841      | 2.46714     | 2.76326      | 3.40816      |
| <b>29</b> | 0.68304     | 1.31143     | 1.69913     | 2.04523      | 2.46202     | 2.75639      | 3.39624      |
| <b>30</b> | 0.68276     | 1.31042     | 1.69726     | 2.04227      | 2.45726     | 2.75000      | 3.38518      |
| <b>31</b> | 0.68249     | 1.30946     | 1.69552     | 2.03951      | 2.45282     | 2.74404      | 3.37490      |
| <b>32</b> | 0.68223     | 1.30857     | 1.69389     | 2.03693      | 2.44868     | 2.73848      | 3.36531      |
| <b>33</b> | 0.68200     | 1.30774     | 1.69236     | 2.03452      | 2.44479     | 2.73328      | 3.35634      |
| <b>34</b> | 0.68177     | 1.30695     | 1.69092     | 2.03224      | 2.44115     | 2.72839      | 3.34793      |
| <b>35</b> | 0.68156     | 1.30621     | 1.68957     | 2.03011      | 2.43772     | 2.72381      | 3.34005      |
| <b>36</b> | 0.68137     | 1.30551     | 1.68830     | 2.02809      | 2.43449     | 2.71948      | 3.33262      |
| <b>37</b> | 0.68118     | 1.30485     | 1.68709     | 2.02619      | 2.43145     | 2.71541      | 3.32563      |
| <b>38</b> | 0.68100     | 1.30423     | 1.68595     | 2.02439      | 2.42857     | 2.71156      | 3.31903      |
| <b>39</b> | 0.68083     | 1.30364     | 1.68488     | 2.02269      | 2.42584     | 2.70791      | 3.31279      |
| <b>40</b> | 0.68067     | 1.30308     | 1.68385     | 2.02108      | 2.42326     | 2.70446      | 3.30688      |

Lanjutan lampiran 8

| <b>Pr</b> | <b>0.25</b> | <b>0.10</b> | <b>0.05</b> | <b>0.025</b> | <b>0.01</b> | <b>0.005</b> | <b>0.001</b> |
|-----------|-------------|-------------|-------------|--------------|-------------|--------------|--------------|
| <b>df</b> | <b>0.50</b> | <b>0.20</b> | <b>0.10</b> | <b>0.050</b> | <b>0.02</b> | <b>0.010</b> | <b>0.002</b> |
| 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      |
| 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      |

Lanjutan lampiran 8

| <b>Pr</b>  | <b>0.25</b> | <b>0.10</b> | <b>0.05</b> | <b>0.025</b> | <b>0.01</b> | <b>0.005</b> | <b>0.001</b> |
|------------|-------------|-------------|-------------|--------------|-------------|--------------|--------------|
| <b>df</b>  | <b>0.50</b> | <b>0.20</b> | <b>0.10</b> | <b>0.050</b> | <b>0.02</b> | <b>0.010</b> | <b>0.002</b> |
| <b>81</b>  | 0.67753     | 1.29209     | 1.66388     | 1.98969      | 2.37327     | 2.63790      | 3.19392      |
| <b>82</b>  | 0.67749     | 1.29196     | 1.66365     | 1.98932      | 2.37269     | 2.63712      | 3.19262      |
| <b>83</b>  | 0.67746     | 1.29183     | 1.66342     | 1.98896      | 2.37212     | 2.63637      | 3.19135      |
| <b>84</b>  | 0.67742     | 1.29171     | 1.66320     | 1.98861      | 2.37156     | 2.63563      | 3.19011      |
| <b>85</b>  | 0.67739     | 1.29159     | 1.66298     | 1.98827      | 2.37102     | 2.63491      | 3.18890      |
| <b>86</b>  | 0.67735     | 1.29147     | 1.66277     | 1.98793      | 2.37049     | 2.63421      | 3.18772      |
| <b>87</b>  | 0.67732     | 1.29136     | 1.66256     | 1.98761      | 2.36998     | 2.63353      | 3.18657      |
| <b>88</b>  | 0.67729     | 1.29125     | 1.66235     | 1.98729      | 2.36947     | 2.63286      | 3.18544      |
| <b>89</b>  | 0.67726     | 1.29114     | 1.66216     | 1.98698      | 2.36898     | 2.63220      | 3.18434      |
| <b>90</b>  | 0.67723     | 1.29103     | 1.66196     | 1.98667      | 2.36850     | 2.63157      | 3.18327      |
| <b>91</b>  | 0.67720     | 1.29092     | 1.66177     | 1.98638      | 2.36803     | 2.63094      | 3.18222      |
| <b>92</b>  | 0.67717     | 1.29082     | 1.66159     | 1.98609      | 2.36757     | 2.63033      | 3.18119      |
| <b>93</b>  | 0.67714     | 1.29072     | 1.66140     | 1.98580      | 2.36712     | 2.62973      | 3.18019      |
| <b>94</b>  | 0.67711     | 1.29062     | 1.66123     | 1.98552      | 2.36667     | 2.62915      | 3.17921      |
| <b>95</b>  | 0.67708     | 1.29053     | 1.66105     | 1.98525      | 2.36624     | 2.62858      | 3.17825      |
| <b>96</b>  | 0.67705     | 1.29043     | 1.66088     | 1.98498      | 2.36582     | 2.62802      | 3.17731      |
| <b>97</b>  | 0.67703     | 1.29034     | 1.66071     | 1.98472      | 2.36541     | 2.62747      | 3.17639      |
| <b>98</b>  | 0.67700     | 1.29025     | 1.66055     | 1.98447      | 2.36500     | 2.62693      | 3.17549      |
| <b>99</b>  | 0.67698     | 1.29016     | 1.66039     | 1.98422      | 2.36461     | 2.62641      | 3.17460      |
| <b>100</b> | 0.67695     | 1.29007     | 1.66023     | 1.98397      | 2.36422     | 2.62589      | 3.17374      |
| <b>101</b> | 0.67693     | 1.28999     | 1.66008     | 1.98373      | 2.36384     | 2.62539      | 3.17289      |
| <b>102</b> | 0.67690     | 1.28991     | 1.65993     | 1.98350      | 2.36346     | 2.62489      | 3.17206      |
| <b>103</b> | 0.67688     | 1.28982     | 1.65978     | 1.98326      | 2.36310     | 2.62441      | 3.17125      |
| <b>104</b> | 0.67686     | 1.28974     | 1.65964     | 1.98304      | 2.36274     | 2.62393      | 3.17045      |
| <b>105</b> | 0.67683     | 1.28967     | 1.65950     | 1.98282      | 2.36239     | 2.62347      | 3.16967      |
| <b>106</b> | 0.67681     | 1.28959     | 1.65936     | 1.98260      | 2.36204     | 2.62301      | 3.16890      |
| <b>107</b> | 0.67679     | 1.28951     | 1.65922     | 1.98238      | 2.36170     | 2.62256      | 3.16815      |
| <b>108</b> | 0.67677     | 1.28944     | 1.65909     | 1.98217      | 2.36137     | 2.62212      | 3.16741      |
| <b>109</b> | 0.67675     | 1.28937     | 1.65895     | 1.98197      | 2.36105     | 2.62169      | 3.16669      |
| <b>110</b> | 0.67673     | 1.28930     | 1.65882     | 1.98177      | 2.36073     | 2.62126      | 3.16598      |
| <b>111</b> | 0.67671     | 1.28922     | 1.65870     | 1.98157      | 2.36041     | 2.62085      | 3.16528      |
| <b>112</b> | 0.67669     | 1.28916     | 1.65857     | 1.98137      | 2.36010     | 2.62044      | 3.16460      |
| <b>113</b> | 0.67667     | 1.28909     | 1.65845     | 1.98118      | 2.35980     | 2.62004      | 3.16392      |
| <b>114</b> | 0.67665     | 1.28902     | 1.65833     | 1.98099      | 2.35950     | 2.61964      | 3.16326      |
| <b>115</b> | 0.67663     | 1.28896     | 1.65821     | 1.98081      | 2.35921     | 2.61926      | 3.16262      |
| <b>116</b> | 0.67661     | 1.28889     | 1.65810     | 1.98063      | 2.35892     | 2.61888      | 3.16198      |
| <b>117</b> | 0.67659     | 1.28883     | 1.65798     | 1.98045      | 2.35864     | 2.61850      | 3.16135      |
| <b>118</b> | 0.67657     | 1.28877     | 1.65787     | 1.98027      | 2.35837     | 2.61814      | 3.16074      |
| <b>119</b> | 0.67656     | 1.28871     | 1.65776     | 1.98010      | 2.35809     | 2.61778      | 3.16013      |
| <b>120</b> | 0.67654     | 1.28865     | 1.65765     | 1.97993      | 2.35782     | 2.61742      | 3.15954      |



Lanjutan lampiran 8

| <b>Pr</b>  | <b>0.25</b> | <b>0.10</b> | <b>0.05</b> | <b>0.025</b> | <b>0.01</b> | <b>0.005</b> | <b>0.001</b> |
|------------|-------------|-------------|-------------|--------------|-------------|--------------|--------------|
| <b>df</b>  | <b>0.50</b> | <b>0.20</b> | <b>0.10</b> | <b>0.050</b> | <b>0.02</b> | <b>0.010</b> | <b>0.002</b> |
| <b>121</b> | 0.67652     | 1.28859     | 1.65754     | 1.97976      | 2.35756     | 2.61707      | 3.15895      |
| <b>122</b> | 0.67651     | 1.28853     | 1.65744     | 1.97960      | 2.35730     | 2.61673      | 3.15838      |
| <b>123</b> | 0.67649     | 1.28847     | 1.65734     | 1.97944      | 2.35705     | 2.61639      | 3.15781      |
| <b>124</b> | 0.67647     | 1.28842     | 1.65723     | 1.97928      | 2.35680     | 2.61606      | 3.15726      |
| <b>125</b> | 0.67646     | 1.28836     | 1.65714     | 1.97912      | 2.35655     | 2.61573      | 3.15671      |
| <b>126</b> | 0.67644     | 1.28831     | 1.65704     | 1.97897      | 2.35631     | 2.61541      | 3.15617      |
| <b>127</b> | 0.67643     | 1.28825     | 1.65694     | 1.97882      | 2.35607     | 2.61510      | 3.15565      |
| <b>128</b> | 0.67641     | 1.28820     | 1.65685     | 1.97867      | 2.35583     | 2.61478      | 3.15512      |
| <b>129</b> | 0.67640     | 1.28815     | 1.65675     | 1.97852      | 2.35560     | 2.61448      | 3.15461      |
| <b>130</b> | 0.67638     | 1.28810     | 1.65666     | 1.97838      | 2.35537     | 2.61418      | 3.15411      |
| <b>131</b> | 0.67637     | 1.28805     | 1.65657     | 1.97824      | 2.35515     | 2.61388      | 3.15361      |
| <b>132</b> | 0.67635     | 1.28800     | 1.65648     | 1.97810      | 2.35493     | 2.61359      | 3.15312      |
| <b>133</b> | 0.67634     | 1.28795     | 1.65639     | 1.97796      | 2.35471     | 2.61330      | 3.15264      |
| <b>134</b> | 0.67633     | 1.28790     | 1.65630     | 1.97783      | 2.35450     | 2.61302      | 3.15217      |
| <b>135</b> | 0.67631     | 1.28785     | 1.65622     | 1.97769      | 2.35429     | 2.61274      | 3.15170      |
| <b>136</b> | 0.67630     | 1.28781     | 1.65613     | 1.97756      | 2.35408     | 2.61246      | 3.15124      |
| <b>137</b> | 0.67628     | 1.28776     | 1.65605     | 1.97743      | 2.35387     | 2.61219      | 3.15079      |
| <b>138</b> | 0.67627     | 1.28772     | 1.65597     | 1.97730      | 2.35367     | 2.61193      | 3.15034      |
| <b>139</b> | 0.67626     | 1.28767     | 1.65589     | 1.97718      | 2.35347     | 2.61166      | 3.14990      |
| <b>140</b> | 0.67625     | 1.28763     | 1.65581     | 1.97705      | 2.35328     | 2.61140      | 3.14947      |
| <b>141</b> | 0.67623     | 1.28758     | 1.65573     | 1.97693      | 2.35309     | 2.61115      | 3.14904      |
| <b>142</b> | 0.67622     | 1.28754     | 1.65566     | 1.97681      | 2.35289     | 2.61090      | 3.14862      |
| <b>143</b> | 0.67621     | 1.28750     | 1.65558     | 1.97669      | 2.35271     | 2.61065      | 3.14820      |
| <b>144</b> | 0.67620     | 1.28746     | 1.65550     | 1.97658      | 2.35252     | 2.61040      | 3.14779      |
| <b>145</b> | 0.67619     | 1.28742     | 1.65543     | 1.97646      | 2.35234     | 2.61016      | 3.14739      |
| <b>146</b> | 0.67617     | 1.28738     | 1.65536     | 1.97635      | 2.35216     | 2.60992      | 3.14699      |
| <b>147</b> | 0.67616     | 1.28734     | 1.65529     | 1.97623      | 2.35198     | 2.60969      | 3.14660      |
| <b>148</b> | 0.67615     | 1.28730     | 1.65521     | 1.97612      | 2.35181     | 2.60946      | 3.14621      |
| <b>149</b> | 0.67614     | 1.28726     | 1.65514     | 1.97601      | 2.35163     | 2.60923      | 3.14583      |
| <b>150</b> | 0.67613     | 1.28722     | 1.65508     | 1.97591      | 2.35146     | 2.60900      | 3.14545      |
| <b>151</b> | 0.67612     | 1.28718     | 1.65501     | 1.97580      | 2.35130     | 2.60878      | 3.14508      |
| <b>152</b> | 0.67611     | 1.28715     | 1.65494     | 1.97569      | 2.35113     | 2.60856      | 3.14471      |
| <b>153</b> | 0.67610     | 1.28711     | 1.65487     | 1.97559      | 2.35097     | 2.60834      | 3.14435      |
| <b>154</b> | 0.67609     | 1.28707     | 1.65481     | 1.97549      | 2.35081     | 2.60813      | 3.14400      |
| <b>155</b> | 0.67608     | 1.28704     | 1.65474     | 1.97539      | 2.35065     | 2.60792      | 3.14364      |
| <b>156</b> | 0.67607     | 1.28700     | 1.65468     | 1.97529      | 2.35049     | 2.60771      | 3.14330      |
| <b>157</b> | 0.67606     | 1.28697     | 1.65462     | 1.97519      | 2.35033     | 2.60751      | 3.14295      |
| <b>158</b> | 0.67605     | 1.28693     | 1.65455     | 1.97509      | 2.35018     | 2.60730      | 3.14261      |
| <b>159</b> | 0.67604     | 1.28690     | 1.65449     | 1.97500      | 2.35003     | 2.60710      | 3.14228      |
| <b>160</b> | 0.67603     | 1.28687     | 1.65443     | 1.97490      | 2.34988     | 2.60691      | 3.14195      |

Lanjutan lampiran 8

| <b>Pr</b>  | <b>0.25</b> | <b>0.10</b> | <b>0.05</b> | <b>0.025</b> | <b>0.01</b> | <b>0.005</b> | <b>0.001</b> |
|------------|-------------|-------------|-------------|--------------|-------------|--------------|--------------|
| <b>df</b>  | <b>0.50</b> | <b>0.20</b> | <b>0.10</b> | <b>0.050</b> | <b>0.02</b> | <b>0.010</b> | <b>0.002</b> |
| <b>161</b> | 0.67602     | 1.28683     | 1.65437     | 1.97481      | 2.34973     | 2.60671      | 3.14162      |
| <b>162</b> | 0.67601     | 1.28680     | 1.65431     | 1.97472      | 2.34959     | 2.60652      | 3.14130      |
| <b>163</b> | 0.67600     | 1.28677     | 1.65426     | 1.97462      | 2.34944     | 2.60633      | 3.14098      |
| <b>164</b> | 0.67599     | 1.28673     | 1.65420     | 1.97453      | 2.34930     | 2.60614      | 3.14067      |
| <b>165</b> | 0.67598     | 1.28670     | 1.65414     | 1.97445      | 2.34916     | 2.60595      | 3.14036      |
| <b>166</b> | 0.67597     | 1.28667     | 1.65408     | 1.97436      | 2.34902     | 2.60577      | 3.14005      |
| <b>167</b> | 0.67596     | 1.28664     | 1.65403     | 1.97427      | 2.34888     | 2.60559      | 3.13975      |
| <b>168</b> | 0.67595     | 1.28661     | 1.65397     | 1.97419      | 2.34875     | 2.60541      | 3.13945      |
| <b>169</b> | 0.67594     | 1.28658     | 1.65392     | 1.97410      | 2.34862     | 2.60523      | 3.13915      |
| <b>170</b> | 0.67594     | 1.28655     | 1.65387     | 1.97402      | 2.34848     | 2.60506      | 3.13886      |
| <b>171</b> | 0.67593     | 1.28652     | 1.65381     | 1.97393      | 2.34835     | 2.60489      | 3.13857      |
| <b>172</b> | 0.67592     | 1.28649     | 1.65376     | 1.97385      | 2.34822     | 2.60471      | 3.13829      |
| <b>173</b> | 0.67591     | 1.28646     | 1.65371     | 1.97377      | 2.34810     | 2.60455      | 3.13801      |
| <b>174</b> | 0.67590     | 1.28644     | 1.65366     | 1.97369      | 2.34797     | 2.60438      | 3.13773      |
| <b>175</b> | 0.67589     | 1.28641     | 1.65361     | 1.97361      | 2.34784     | 2.60421      | 3.13745      |
| <b>176</b> | 0.67589     | 1.28638     | 1.65356     | 1.97353      | 2.34772     | 2.60405      | 3.13718      |
| <b>177</b> | 0.67588     | 1.28635     | 1.65351     | 1.97346      | 2.34760     | 2.60389      | 3.13691      |
| <b>178</b> | 0.67587     | 1.28633     | 1.65346     | 1.97338      | 2.34748     | 2.60373      | 3.13665      |
| <b>179</b> | 0.67586     | 1.28630     | 1.65341     | 1.97331      | 2.34736     | 2.60357      | 3.13638      |
| <b>180</b> | 0.67586     | 1.28627     | 1.65336     | 1.97323      | 2.34724     | 2.60342      | 3.13612      |
| <b>181</b> | 0.67585     | 1.28625     | 1.65332     | 1.97316      | 2.34713     | 2.60326      | 3.13587      |
| <b>182</b> | 0.67584     | 1.28622     | 1.65327     | 1.97308      | 2.34701     | 2.60311      | 3.13561      |
| <b>183</b> | 0.67583     | 1.28619     | 1.65322     | 1.97301      | 2.34690     | 2.60296      | 3.13536      |
| <b>184</b> | 0.67583     | 1.28617     | 1.65318     | 1.97294      | 2.34678     | 2.60281      | 3.13511      |
| <b>185</b> | 0.67582     | 1.28614     | 1.65313     | 1.97287      | 2.34667     | 2.60267      | 3.13487      |
| <b>186</b> | 0.67581     | 1.28612     | 1.65309     | 1.97280      | 2.34656     | 2.60252      | 3.13463      |
| <b>187</b> | 0.67580     | 1.28610     | 1.65304     | 1.97273      | 2.34645     | 2.60238      | 3.13438      |
| <b>188</b> | 0.67580     | 1.28607     | 1.65300     | 1.97266      | 2.34635     | 2.60223      | 3.13415      |
| <b>189</b> | 0.67579     | 1.28605     | 1.65296     | 1.97260      | 2.34624     | 2.60209      | 3.13391      |
| <b>190</b> | 0.67578     | 1.28602     | 1.65291     | 1.97253      | 2.34613     | 2.60195      | 3.13368      |
| <b>191</b> | 0.67578     | 1.28600     | 1.65287     | 1.97246      | 2.34603     | 2.60181      | 3.13345      |
| <b>192</b> | 0.67577     | 1.28598     | 1.65283     | 1.97240      | 2.34593     | 2.60168      | 3.13322      |
| <b>193</b> | 0.67576     | 1.28595     | 1.65279     | 1.97233      | 2.34582     | 2.60154      | 3.13299      |
| <b>194</b> | 0.67576     | 1.28593     | 1.65275     | 1.97227      | 2.34572     | 2.60141      | 3.13277      |
| <b>195</b> | 0.67575     | 1.28591     | 1.65271     | 1.97220      | 2.34562     | 2.60128      | 3.13255      |
| <b>196</b> | 0.67574     | 1.28589     | 1.65267     | 1.97214      | 2.34552     | 2.60115      | 3.13233      |
| <b>197</b> | 0.67574     | 1.28586     | 1.65263     | 1.97208      | 2.34543     | 2.60102      | 3.13212      |
| <b>198</b> | 0.67573     | 1.28584     | 1.65259     | 1.97202      | 2.34533     | 2.60089      | 3.13190      |
| <b>199</b> | 0.67572     | 1.28582     | 1.65255     | 1.97196      | 2.34523     | 2.60076      | 3.13169      |
| <b>200</b> | 0.67572     | 1.28580     | 1.65251     | 1.97190      | 2.34514     | 2.60063      | 3.13148      |

**Lampiran 9 Tabel F (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    |
| 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  | 2.05  | 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 9

| 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 |
| 81                     | 3.96                    | 3.11 | 2.72 | 2.48 | 2.33 | 2.21 | 2.12 | 2.05 | 2.00 | 1.95 | 1.91 | 1.87 | 1.84 | 1.82 | 1.79 |
| 82                     | 3.96                    | 3.11 | 2.72 | 2.48 | 2.33 | 2.21 | 2.12 | 2.05 | 2.00 | 1.95 | 1.91 | 1.87 | 1.84 | 1.81 | 1.79 |
| 83                     | 3.96                    | 3.11 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.95 | 1.91 | 1.87 | 1.84 | 1.81 | 1.79 |
| 84                     | 3.95                    | 3.11 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.95 | 1.90 | 1.87 | 1.84 | 1.81 | 1.79 |
| 85                     | 3.95                    | 3.10 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.87 | 1.84 | 1.81 | 1.79 |
| 86                     | 3.95                    | 3.10 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.87 | 1.84 | 1.81 | 1.78 |
| 87                     | 3.95                    | 3.10 | 2.71 | 2.48 | 2.32 | 2.20 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.87 | 1.83 | 1.81 | 1.78 |
| 88                     | 3.95                    | 3.10 | 2.71 | 2.48 | 2.32 | 2.20 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.86 | 1.83 | 1.81 | 1.78 |
| 89                     | 3.95                    | 3.10 | 2.71 | 2.47 | 2.32 | 2.20 | 2.11 | 2.04 | 1.99 | 1.94 | 1.90 | 1.86 | 1.83 | 1.80 | 1.78 |
| 90                     | 3.95                    | 3.10 | 2.71 | 2.47 | 2.32 | 2.20 | 2.11 | 2.04 | 1.99 | 1.94 | 1.90 | 1.86 | 1.83 | 1.80 | 1.78 |

Lanjutan lampiran 9

| df untuk penyebut (N2) | df untuk pembilang (N1) |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|------------------------|-------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
|                        | 1                       | 2    | 3    | 4    | 5    | 6    | 7    | 8    | 9    | 10   | 11   | 12   | 13   | 14   | 15   |
| 91                     | 3.95                    | 3.10 | 2.70 | 2.47 | 2.31 | 2.20 | 2.11 | 2.04 | 1.98 | 1.94 | 1.90 | 1.86 | 1.83 | 1.80 | 1.78 |
| 92                     | 3.94                    | 3.10 | 2.70 | 2.47 | 2.31 | 2.20 | 2.11 | 2.04 | 1.98 | 1.94 | 1.89 | 1.86 | 1.83 | 1.80 | 1.78 |
| 93                     | 3.94                    | 3.09 | 2.70 | 2.47 | 2.31 | 2.20 | 2.11 | 2.04 | 1.98 | 1.93 | 1.89 | 1.86 | 1.83 | 1.80 | 1.78 |
| 94                     | 3.94                    | 3.09 | 2.70 | 2.47 | 2.31 | 2.20 | 2.11 | 2.04 | 1.98 | 1.93 | 1.89 | 1.86 | 1.83 | 1.80 | 1.77 |
| 95                     | 3.94                    | 3.09 | 2.70 | 2.47 | 2.31 | 2.20 | 2.11 | 2.04 | 1.98 | 1.93 | 1.89 | 1.86 | 1.82 | 1.80 | 1.77 |
| 96                     | 3.94                    | 3.09 | 2.70 | 2.47 | 2.31 | 2.19 | 2.11 | 2.04 | 1.98 | 1.93 | 1.89 | 1.85 | 1.82 | 1.80 | 1.77 |
| 97                     | 3.94                    | 3.09 | 2.70 | 2.47 | 2.31 | 2.19 | 2.11 | 2.04 | 1.98 | 1.93 | 1.89 | 1.85 | 1.82 | 1.80 | 1.77 |
| 98                     | 3.94                    | 3.09 | 2.70 | 2.46 | 2.31 | 2.19 | 2.10 | 2.03 | 1.98 | 1.93 | 1.89 | 1.85 | 1.82 | 1.79 | 1.77 |
| 99                     | 3.94                    | 3.09 | 2.70 | 2.46 | 2.31 | 2.19 | 2.10 | 2.03 | 1.98 | 1.93 | 1.89 | 1.85 | 1.82 | 1.79 | 1.77 |
| 100                    | 3.94                    | 3.09 | 2.70 | 2.46 | 2.31 | 2.19 | 2.10 | 2.03 | 1.97 | 1.93 | 1.89 | 1.85 | 1.82 | 1.79 | 1.77 |
| 101                    | 3.94                    | 3.09 | 2.69 | 2.46 | 2.30 | 2.19 | 2.10 | 2.03 | 1.97 | 1.93 | 1.88 | 1.85 | 1.82 | 1.79 | 1.77 |
| 102                    | 3.93                    | 3.09 | 2.69 | 2.46 | 2.30 | 2.19 | 2.10 | 2.03 | 1.97 | 1.92 | 1.88 | 1.85 | 1.82 | 1.79 | 1.77 |
| 103                    | 3.93                    | 3.08 | 2.69 | 2.46 | 2.30 | 2.19 | 2.10 | 2.03 | 1.97 | 1.92 | 1.88 | 1.85 | 1.82 | 1.79 | 1.76 |
| 104                    | 3.93                    | 3.08 | 2.69 | 2.46 | 2.30 | 2.19 | 2.10 | 2.03 | 1.97 | 1.92 | 1.88 | 1.85 | 1.82 | 1.79 | 1.76 |
| 105                    | 3.93                    | 3.08 | 2.69 | 2.46 | 2.30 | 2.19 | 2.10 | 2.03 | 1.97 | 1.92 | 1.88 | 1.85 | 1.81 | 1.79 | 1.76 |
| 106                    | 3.93                    | 3.08 | 2.69 | 2.46 | 2.30 | 2.19 | 2.10 | 2.03 | 1.97 | 1.92 | 1.88 | 1.84 | 1.81 | 1.79 | 1.76 |
| 107                    | 3.93                    | 3.08 | 2.69 | 2.46 | 2.30 | 2.18 | 2.10 | 2.03 | 1.97 | 1.92 | 1.88 | 1.84 | 1.81 | 1.79 | 1.76 |
| 108                    | 3.93                    | 3.08 | 2.69 | 2.46 | 2.30 | 2.18 | 2.10 | 2.03 | 1.97 | 1.92 | 1.88 | 1.84 | 1.81 | 1.78 | 1.76 |
| 109                    | 3.93                    | 3.08 | 2.69 | 2.45 | 2.30 | 2.18 | 2.09 | 2.02 | 1.97 | 1.92 | 1.88 | 1.84 | 1.81 | 1.78 | 1.76 |
| 110                    | 3.93                    | 3.08 | 2.69 | 2.45 | 2.30 | 2.18 | 2.09 | 2.02 | 1.97 | 1.92 | 1.88 | 1.84 | 1.81 | 1.78 | 1.76 |
| 111                    | 3.93                    | 3.08 | 2.69 | 2.45 | 2.30 | 2.18 | 2.09 | 2.02 | 1.97 | 1.92 | 1.88 | 1.84 | 1.81 | 1.78 | 1.76 |
| 112                    | 3.93                    | 3.08 | 2.69 | 2.45 | 2.30 | 2.18 | 2.09 | 2.02 | 1.96 | 1.92 | 1.88 | 1.84 | 1.81 | 1.78 | 1.76 |
| 113                    | 3.93                    | 3.08 | 2.68 | 2.45 | 2.29 | 2.18 | 2.09 | 2.02 | 1.96 | 1.92 | 1.87 | 1.84 | 1.81 | 1.78 | 1.76 |
| 114                    | 3.92                    | 3.08 | 2.68 | 2.45 | 2.29 | 2.18 | 2.09 | 2.02 | 1.96 | 1.91 | 1.87 | 1.84 | 1.81 | 1.78 | 1.75 |
| 115                    | 3.92                    | 3.08 | 2.68 | 2.45 | 2.29 | 2.18 | 2.09 | 2.02 | 1.96 | 1.91 | 1.87 | 1.84 | 1.81 | 1.78 | 1.75 |
| 116                    | 3.92                    | 3.07 | 2.68 | 2.45 | 2.29 | 2.18 | 2.09 | 2.02 | 1.96 | 1.91 | 1.87 | 1.84 | 1.81 | 1.78 | 1.75 |
| 117                    | 3.92                    | 3.07 | 2.68 | 2.45 | 2.29 | 2.18 | 2.09 | 2.02 | 1.96 | 1.91 | 1.87 | 1.84 | 1.80 | 1.78 | 1.75 |
| 118                    | 3.92                    | 3.07 | 2.68 | 2.45 | 2.29 | 2.18 | 2.09 | 2.02 | 1.96 | 1.91 | 1.87 | 1.84 | 1.80 | 1.78 | 1.75 |
| 119                    | 3.92                    | 3.07 | 2.68 | 2.45 | 2.29 | 2.18 | 2.09 | 2.02 | 1.96 | 1.91 | 1.87 | 1.83 | 1.80 | 1.78 | 1.75 |
| 120                    | 3.92                    | 3.07 | 2.68 | 2.45 | 2.29 | 2.18 | 2.09 | 2.02 | 1.96 | 1.91 | 1.87 | 1.83 | 1.80 | 1.78 | 1.75 |
| 121                    | 3.92                    | 3.07 | 2.68 | 2.45 | 2.29 | 2.17 | 2.09 | 2.02 | 1.96 | 1.91 | 1.87 | 1.83 | 1.80 | 1.77 | 1.75 |
| 122                    | 3.92                    | 3.07 | 2.68 | 2.45 | 2.29 | 2.17 | 2.09 | 2.02 | 1.96 | 1.91 | 1.87 | 1.83 | 1.80 | 1.77 | 1.75 |
| 123                    | 3.92                    | 3.07 | 2.68 | 2.45 | 2.29 | 2.17 | 2.08 | 2.01 | 1.96 | 1.91 | 1.87 | 1.83 | 1.80 | 1.77 | 1.75 |
| 124                    | 3.92                    | 3.07 | 2.68 | 2.44 | 2.29 | 2.17 | 2.08 | 2.01 | 1.96 | 1.91 | 1.87 | 1.83 | 1.80 | 1.77 | 1.75 |
| 125                    | 3.92                    | 3.07 | 2.68 | 2.44 | 2.29 | 2.17 | 2.08 | 2.01 | 1.96 | 1.91 | 1.87 | 1.83 | 1.80 | 1.77 | 1.75 |
| 126                    | 3.92                    | 3.07 | 2.68 | 2.44 | 2.29 | 2.17 | 2.08 | 2.01 | 1.95 | 1.91 | 1.87 | 1.83 | 1.80 | 1.77 | 1.75 |
| 127                    | 3.92                    | 3.07 | 2.68 | 2.44 | 2.29 | 2.17 | 2.08 | 2.01 | 1.95 | 1.91 | 1.86 | 1.83 | 1.80 | 1.77 | 1.75 |
| 128                    | 3.92                    | 3.07 | 2.68 | 2.44 | 2.29 | 2.17 | 2.08 | 2.01 | 1.95 | 1.91 | 1.86 | 1.83 | 1.80 | 1.77 | 1.75 |
| 129                    | 3.91                    | 3.07 | 2.67 | 2.44 | 2.28 | 2.17 | 2.08 | 2.01 | 1.95 | 1.90 | 1.86 | 1.83 | 1.80 | 1.77 | 1.74 |
| 130                    | 3.91                    | 3.07 | 2.67 | 2.44 | 2.28 | 2.17 | 2.08 | 2.01 | 1.95 | 1.90 | 1.86 | 1.83 | 1.80 | 1.77 | 1.74 |
| 131                    | 3.91                    | 3.07 | 2.67 | 2.44 | 2.28 | 2.17 | 2.08 | 2.01 | 1.95 | 1.90 | 1.86 | 1.83 | 1.80 | 1.77 | 1.74 |
| 132                    | 3.91                    | 3.06 | 2.67 | 2.44 | 2.28 | 2.17 | 2.08 | 2.01 | 1.95 | 1.90 | 1.86 | 1.83 | 1.79 | 1.77 | 1.74 |
| 133                    | 3.91                    | 3.06 | 2.67 | 2.44 | 2.28 | 2.17 | 2.08 | 2.01 | 1.95 | 1.90 | 1.86 | 1.83 | 1.79 | 1.77 | 1.74 |
| 134                    | 3.91                    | 3.06 | 2.67 | 2.44 | 2.28 | 2.17 | 2.08 | 2.01 | 1.95 | 1.90 | 1.86 | 1.83 | 1.79 | 1.77 | 1.74 |
| 135                    | 3.91                    | 3.06 | 2.67 | 2.44 | 2.28 | 2.17 | 2.08 | 2.01 | 1.95 | 1.90 | 1.86 | 1.82 | 1.79 | 1.77 | 1.74 |





## Lampiran 10 Kriteria Sampel

| Kode | Nama Perusahaan                | Kriteria |   |   |   | Penentuan Sampel |            |
|------|--------------------------------|----------|---|---|---|------------------|------------|
|      |                                | 1        | 2 | 3 | 4 | Sesuai           | Tdk Sesuai |
| ADRO | Adaro Energy Tbk.              | v        | v | v |   |                  | v          |
| AIMS | Akbar Indo Makmur Stimec Tbk   | v        | v |   |   |                  | v          |
| AKRA | AKR Corporindo Tbk.            | v        | v | v | v | v                |            |
| APEX | Apexindo Pratama Duta Tbk.     | v        | v | v |   |                  | v          |
| ARII | Atlas Resources Tbk.           | v        | v | v |   |                  | v          |
| ARTI | Ratu Prabu Energi Tbk          | v        | v | v | v | v                |            |
| BBRM | Pelayaran Nasional Bina Buana  | v        | v | v |   |                  | v          |
| BESS | Batulicin Nusantara Maritim Tb |          |   |   |   |                  | v          |
| BIPI | Astrindo Nusantara Infrastrukt | v        | v | v |   |                  | v          |
| BOSS | Borneo Olah Sarana Sukses Tbk. |          |   |   |   |                  | v          |
| BSSR | Baramulti Suksessarana Tbk.    | v        | v | v |   |                  | v          |
| BULL | Buana Lintas Lautan Tbk.       | v        | v | v |   |                  | v          |
| BUMI | Bumi Resources Tbk.            | v        | v | v |   |                  | v          |
| BYAN | Bayan Resources Tbk.           | v        | v | v |   |                  | v          |
| CANI | Capitol Nusantara Indonesia Tb | v        | v | v |   |                  | v          |
| CNKO | Exploitasi Energi Indonesia Tb | v        |   |   |   |                  | v          |
| DEWA | Darma Henwa Tbk                | v        | v | v |   |                  | v          |
| DOID | Delta Dunia Makmur Tbk.        | v        | v | v |   |                  | v          |
| DSSA | Dian Swastatika Sentosa Tbk    | v        | v | v |   |                  | v          |
| DWGL | Dwi Guna Laksana Tbk.          |          |   |   |   |                  | v          |
| ELSA | Elnusa Tbk.                    | v        | v | v | v | v                |            |
| ENRG | Energi Mega Persada Tbk.       | v        | v | v |   |                  | v          |
| ETWA | Eterindo Wahanatama Tbk        | v        | v | v | v | v                |            |
| FIRE | Alfa Energi Investama Tbk.     |          |   |   |   |                  | v          |
| GEMS | Golden Energy Mines Tbk.       | v        | v | v |   |                  | v          |
| GTBO | Garda Tujuh Buana Tbk          | v        | v | v |   |                  | v          |
| HITS | Humpuss Intermoda Transportasi | v        | v | v |   |                  | v          |
| HRUM | Harum Energy Tbk.              | v        | v | v |   |                  | v          |
| INDY | Indika Energy Tbk.             | v        | v | v |   |                  | v          |
| INPS | Indah Prakasa Sentosa Tbk.     |          |   |   |   |                  | v          |
| ITMA | Sumber Energi Andalan Tbk.     | v        | v | v |   |                  | v          |
| ITMG | Indo Tambangraya Megah Tbk.    | v        | v | v |   |                  | v          |
| JSKY | Sky Energy Indonesia Tbk.      |          |   |   |   |                  | v          |
| KKGI | Resource Alam Indonesia Tbk.   | v        | v | v |   |                  | v          |
| KOPI | Mitra Energi Persada Tbk.      | v        | v |   |   |                  | v          |
| LEAD | Logindo Samudramakmur Tbk.     | v        | v | v |   |                  | v          |
| MBAP | Mitrabara Adiperdana Tbk.      | v        | v | v |   |                  | v          |
| MBSS | Mitrabahtera Segara Sejati Tbk | v        | v | v |   |                  | v          |
| MEDC | Medco Energi Internasional Tbk | v        | v | v |   |                  | v          |
| MITI | Mitra Investindo Tbk.          | v        | v |   |   |                  | v          |



Lanjutan lampiran 10

|      |                                |   |   |   |   |   |   |    |
|------|--------------------------------|---|---|---|---|---|---|----|
| MITI | Mitra Investindo Tbk.          | v | v |   |   |   | v |    |
| MTFN | Capitalinc Investment Tbk.     | v | v |   |   |   | v |    |
| MYOH | Samindo Resources Tbk.         | v | v | v |   |   | v |    |
| PGAS | Perusahaan Gas Negara Tbk.     | v | v | v |   |   | v |    |
| PKPK | Perdana Karya Perkasa Tbk      | v | v | v | v | v |   |    |
| PSSI | Pelita Samudera Shipping Tbk.  |   |   |   |   |   | v |    |
| PTBA | Bukit Asam Tbk.                | v | v | v | v | v |   |    |
| PTIS | Indo Straits Tbk.              | v | v | v |   |   | v |    |
| PTRO | Petrosea Tbk.                  | v | v | v |   |   | v |    |
| RAJA | Rukun Raharja Tbk.             | v | v | v |   |   | v |    |
| RIGS | Rig Tenders Indonesia Tbk.     | v | v | v |   |   | v |    |
| RUIS | Radiant Utama Interinsco Tbk.  | v | v | v | v | v |   |    |
| SGER | Sumber Global Energy Tbk.      |   |   |   |   |   | v |    |
| SHIP | Sillo Maritime Perdana Tbk.    |   |   |   |   |   | v |    |
| SMMT | Golden Eagle Energy Tbk.       | v | v | v | v | v |   |    |
| SMRU | SMR Utama Tbk.                 | v | v | v |   |   | v |    |
| SOCI | Soechi Lines Tbk.              | v | v | v |   |   | v |    |
| SUGI | Sugih Energy Tbk.              | v |   |   |   |   | v |    |
| SURE | Super Energy Tbk.              |   |   |   |   |   | v |    |
| TAMU | Pelayaran Tamarin Samudra Tbk. |   |   |   |   |   | v |    |
| TCPI | Transcoal Pacific Tbk.         |   |   |   |   |   | v |    |
| TEBE | Dana Brata Luhur Tbk.          |   |   |   |   |   | v |    |
| TOBA | TBS Energi Utama Tbk.          | v | v | v |   |   | v |    |
| TPMA | Trans Power Marine Tbk.        | v | v | v |   |   | v |    |
| TRAM | Trada Alam Minera Tbk.         | v |   |   |   |   | v |    |
| UNIQ | Ulima Nitra Tbk.               |   |   |   |   |   | v |    |
| WINS | Wintermar Offshore Marine Tbk. | v | v | v |   |   | v |    |
| WOWS | Ginting Jaya Energi Tbk.       |   |   |   |   |   | v |    |
|      |                                |   |   |   |   |   | 8 | 59 |

Keterangan :

- 1 Perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia berturut-turut periode 2016 - 2020
- 2 Perusahaan sektor energi yang menyampaikan laporan keuangan tahunan yang telah di audit secara berturut-turut periode 2016-2020
- 3 Perusahaan sektor energi yang menyajikan laporan keuangan secara lengkap dan mencantumkan data variabel – variabel yang dibutuhkan pada penelitian
- 4 Perusahaan sektor energi yang menggunakan mata uang rupiah dalam penyampaian laporan keuangan nya.

## Lampiran 11 Daftar Riwayat Hidup Peneliti

### DAFTAR RIWAYAT HIDUP PENELITI

#### Data Pribadi

Nama : Oktavia Nurseva Prisetya  
NPM : 11170000051  
Tempat dan Tanggal Lahir : Jakarta, 28 Oktober 1997  
Agama : Islam  
Kewarganegaraan : Indonesia  
Alamat : Jln Delima V gang 4 No. 37 RT05/RW05  
Kel : Malaka Sari, Kec : Duren Sawit  
No. Handphone : 083870213200  
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#### Pendidikan Formal

|  |                  |
|--|------------------|
| SDN Malaka Sari 14, Jakarta                    | Lulus tahun 2010 |
| SMPN 139, Jakarta                              | Lulus tahun 2013 |
| SMK Dinamika Pembangunan 2, Jakarta            | Lulus tahun 2016 |
| Sekolah Tinggi Ilmu Ekonomi Indonesia, Jakarta | Sekarang         |

#### Pekerjaan

Accounting Staff  
PT. Inti Ganda Perdana