

LAMPIRAN - LAMPIRAN

LAMPIRAN I



UNIVERSITAS KUNINGAN
FAKULTAS EKONOMI DAN BISNIS

Kampus I : Jalan Tjut Nyak Dhien No. 36 A. Cijoho Kuningan Telepon/Fax. (0232)872848

Nomor : 2476 /FEB-UNIKU/KNG/KM/2023
Lampiran : -
Perihal : Pengantar Pembimbingan Usulan Penelitian dan Skripsi

Kepada:
Yth. 1. Dr. Yayat Supriatna, M.M
2. Dra. Titin Sumartini, M.Pd
di Tempat

Dengan hormat,

Bersama ini kami sampaikan mahasiswa yang akan melaksanakan pembimbingan Usulan Penelitian dan Skripsi dibawah bimbingan Bapak/Ibu.

N a m a : Elis Meilina
NIM : 20200610126
Program Studi : Akuntansi

Waktu bimbingan selama-lamanya 1 (satu) tahun atau 2 (dua) semester, terhitung mulai tanggal ditetapkannya surat keputusan ini, apabila proses pembimbingan melebihi dari 1 (satu) tahun atau 2 (dua) semester maka mahasiswa diwajibkan untuk melakukan kontrak kredit lagi untuk semester yang akan berlangsung.

Demikian surat pengantar ini dibuat, atas perhatiannya diucapkan terima kasih.

Kuningan, 16 Oktober 2023
Wakil Dekan I,



Enung Nurhayati, S.E., M.Si., Ak. CA.
NIK. 41038071256

Tembusan :
Yth. 1. Pembimbing I dan II
2. Mahasiswa ybs.



UNIVERSITAS KUNINGAN
FAKULTAS EKONOMI DAN BISNIS

Kampus I : Jalan Tjut Nyak Dhien No.36 A. Cijoho Kuningan Telepon/Fax. (0232) 872848

Nomor : 874.2/FEB-UNIKU/KNG/KM/2024
Lamp. : -
Hal : Permohonan Ijin Mengadakan Penelitian

29 April 2024

Kepada
Yth. GALERI INVESTASI BURSA EFEK INDONESIA
Jl. Cut Nyak Dhien No.36A, Cijoho, Kuningan
di
Tempat

Dalam upaya memenuhi persyaratan akademik bagi setiap mahasiswa pada akhir studinya diwajibkan menyusun karya ilmiah dalam bentuk skripsi. Dalam kegiatan awal penyusunan skripsi tersebut, diperlukan penelitian untuk menghimpun data-data lapangan yang mereka perlukan.

Sehubungan dengan hal tersebut kami mohon kesediaan Bapak/Ibu untuk memberikan ijin kepada mahasiswa kami yang bermaksud mengadakan penelitian di Perusahaan/Instansi yang Bapak/Ibu Pimpin.

Adapun identitas mahasiswa dan judul/masalah penelitiannya adalah sebagai berikut :

Nama	: ELIS MEILINA
Nomor Induk Mahasiswa	: 20200610126
Tingkat	: IV
Program Studi	: Akuntansi
Judul/Masalah	: PENGARUH FINANCIAL DISTRESS, STRUKTUR KEPEMILIKAN DAN LEVERAGE TERHADAP KONSERVATISME AKUNTANSI

Demikian atas perhatian dan bantuan Bapak/Ibu kami sampaikan terima kasih.

Wakil Dekan I
FEB – UNIKU,

Enung Nurhayati, S.E., M.Si., Ak. CA.

NIK. 41038071256



UNIVERSITAS KUNINGAN
GALERI INVESTASI BURSA EFEK INDONESIA
Jalan Tjut Nyak Dhien No 36A Cijoho, Kuningan Telepon/Fax (0232) 872848
Email : gi.bei.universitaskuningan@gmail.com website : <https://uniku.ac.id/>



Kuningan, 29 April 2024

Nomor : 003/114/IP/GI/FEB-UNIKU/IV/2024

Hal : Permohonan Izin Penelitian

Kepada Yth.
Dekan Fakultas Ekonomi dan Bisnis
Universitas Kuningan
Di-
Tempat

Dengan hormat,

Berdasarkan surat Nomor 874.2/FEB-UNIKU/KNG/KM/2024, kami selaku pengelola Galeri Investasi BEI FEB Universitas Kuningan telah memberikan izin dalam penyediaan data yang dibutuhkan mahasiswa guna kepentingan penyusunan karya tulis ilmiah.

Kami dengan ini menyatakan mahasiswa dengan data sebagai berikut :

Nama : ELIS MEILINA
NIM : 20200610126
Tingkat : IV
Program Studi : Akuntansi
Judul Skripsi : PENGARUH FINANCIAL DISTRESS, STRUKTUR KEPEMILIKAN
DAN LAVERAGE TERHADAP KONSERVATISME AKUNTANSI

Bahwa data yang digunakan mahasiswa tersebut di atas dalam penyusunan karya tulis ilmiah adalah benar adanya, bukan merupakan data fiktif.

Demikian surat ini kami sampaikan. Atas perhatian Bapak/Ibu, kami ucapkan terima kasih.

Kepala GIBEI FEB UNIKU

GALERI INVESTASI
B E I
Siti Nuke Nurfatimah S.E., M.Sc.
FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS KUNINGAN
410110910216

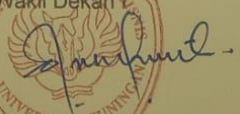
	UNIVERSITAS KUNINGAN	No. Dokumen :
	FAKULTAS EKONOMI DAN BISNIS	Berlaku Sejak :
	PROGRAM STUDI : AKUNTANSI & MANAJEMEN	Revisi :
	(TERAKREDITASI BAN PT.)	Halaman :
	BERITA ACARA BIMBINGAN USULAN PENELITIAN DAN SKRIPSI	

Nama Mahasiswa	Elis Meilina	Program Studi :
NIM	20200610126	Akuntansi
Pembimbing I	Dr. Yayat Supriatna, M.M	Jenjang : Sarjana
Pembimbing II	Dra. Titin Sumartini, M.Pd	Tahun : 2023
Judul Skripsi	Pengaruh Financial Distress, Struktur Kepemilikan, dan Leverage Terhadap Konservatisme Akuntansi	

PEMBIMBING I				PEMBIMBING II			
No.	Tgl.	Sasaran Pembahasan	Paraf	No.	Tgl.	Sasaran Pembahasan	Paraf
1.	22/12/2023	*Perbaikan Bab 1: - Rumus - Diagram dan konservatisme *Perbaikan Bab 2: - Pengukuran indikator - Tabel GAP (spasi) *BAB 3 - Tabel operasional - Pakai purposive sampling		1.	26/11/23	Revisi judul	
2.	24/12			2.	30/11/23	Revisi bab 1	
3.	25/12			3.	8/12/23	Acc bab 1 hasil ke bab 2 + 3	
4.	25/12/2023	Revisi Bab 1-3		4.	10/12/23	Revisi bab 2 + caput ke bab 3	
5.	29/12/2023	Acc Bab 1-3		5.	23/12/23	Acc bab 2 + 3	
6.	03/05	Revisi Bab 4-5		6.	14/1/24	Revisi bab 4-5	
7.	05/05	Revisi Abstrak		7.		Revisi bab 4-5	
8.	17/05/2024	Revisi Bab 4-5		8.	10/5/24	Acc bab 4 revisi bab 5	
9.	17/5/2024	Acc Bab 4-5		9.	17/5/24	Acc skripsi	
10.	19/5	Acc Full draft		10.			

Kuningan, 13 Mei 2024

Wakil Dekan



Enung Nurhayati, S.E., M.Si., Ak., CA.

NIK. 41038071256

LAMPIRAN II

TABULASI DATA VARIABEL X DAN Y

NO	KODE	TAHUN	TABULASI DATA				
			KA	FD	KM	KP	LV
1	ADRO	2018	0.41430	1.66107	0.12400	0.43689	0.64101
		2019	0.27055	1.32079	0.12403	0.43685	0.81180
		2020	1.21267	1.73307	0.12396	0.43693	0.61489
		2021	1.13776	1.53322	0.12386	0.43755	0.70175
		2022	-0.52090	1.61622	0.12374	0.40588	0.65187
2	AIMS	2018	-0.02070	4.74596	0.05027	0.11334	0.22304
		2019	0.00160	3.71306	0.05027	0.11334	0.28544
		2020	0.05877	1.74718	0.05027	0.17698	0.62671
		2021	-0.02649	2.14449	0.05025	0.17702	0.52968
		2022	0.02380	1.22212	0.05025	0.17702	0.88116
3	ARII	2018	0.04847	-1.46772	0.20461	0.02379	34.05558
		2019	0.24070	-3.18460	0.21228	0.02336	6.90204
		2020	0.10987	-4.68906	0.20946	0.02888	11.78805
		2021	0.06939	-2.79497	0.23018	0.34829	8.45347
		2022	-0.16312	0.55761	0.20685	0.47163	5.38781
4	BBRM	2018	0.08306	-2.82682	0.05863	0.17038	2.77252
		2019	0.22361	2.82582	0.06086	0.17015	3.25010
		2020	0.17095	-5.91319	0.03392	0.16693	11.78805
		2021	-0.13825	-2.78074	0.03392	0.17285	8.45347
		2022	0.15012	-1.18271	0.04024	0.14130	5.38909
5	BESS	2018	-0.22381	4.94396	0.03704	0.26016	1.13908
		2019	0.03797	2.31179	0.01501	0.26016	1.85405
		2020	-0.10490	2.08721	0.01501	0.26016	0.95776
		2021	-0.06206	4.32377	0.01188	0.20878	0.54782
		2022	0.03281	3.71487	0.01180	0.11973	0.56934
6	BIPI	2018	-0.00374	-1.09769	0.09091	0.43355	2.31956
		2019	-0.00236	0.11231	0.08169	0.42309	2.44883
		2020	-0.00260	-1.73628	0.08169	0.50478	2.48496
		2021	-0.00334	-1.61342	0.08169	0.35808	1.35102
		2022	-0.00944	-3.61179	0.06303	0.76428	1.10791
7	BOSS	2018	-0.03602	0.29120	0.25000	0.28571	1.81262
		2019	-0.05359	0.51245	0.25000	0.56294	3.50748
		2020	0.07043	-1.31501	0.60738	0.52863	7.00313
		2021	0.12990	-3.38607	0.25000	0.67160	-7.71042
		2022	-0.03877	-1.05695	0.25000	0.67160	-18.75141
8	BSSR	2018	0.66586	4.40767	0.05019	0.87570	0.63097
		2019	-0.10001	4.15223	0.29991	0.89589	0.47184
		2020	-0.06943	5.09371	0.20191	0.90569	0.38328

NO	KODE	TAHUN	TABULASI DATA				
			KA	FD	KM	KP	LV
		2021	0.01600	6.31412	0.20191	0.90569	0.72326
		2022	0.20271	5.68511	0.05733	0.92588	0.83615
9	BUMI	2018	-0.04650	-2.00757	0.22673	0.77327	6.75751
		2019	-0.03321	-2.70224	0.22672	0.77328	6.26132
		2020	-0.01368	-4.89001	0.27222	0.72778	24.84892
		2021	-0.00947	-3.27509	0.26446	0.73554	5.53385
		2022	-0.01649	3.85298	0.22165	0.42149	0.59235
10	BYAN	2018	-0.14258	7.62814	0.12419	0.03706	0.69726
		2019	-0.24596	3.22567	0.08145	0.04316	1.43572
		2020	-0.00321	7.51912	0.08265	0.04150	0.88000
		2021	0.02397	12.74216	0.04529	0.02560	0.30371
		2022	-0.22259	11.26601	0.10042	0.04150	0.98521
11	CNKO	2018	0.01220	-0.21223	0.02763	0.72373	-4.30530
		2019	0.06394	-0.08875	0.02763	0.72149	-4.76809
		2020	0.06393	-0.71491	0.02763	0.80979	-1.96544
		2021	0.02348	-0.95505	0.02763	0.72149	-1.98533
		2022	0.10022	-0.51692	0.02763	0.72149	-1.70500
12	DOID	2018	0.21466	2.76956	0.32340	0.50671	3.52790
		2019	0.10901	2.58871	0.41743	0.56242	3.21252
		2020	0.00531	1.88228	0.40583	0.56254	2.69486
		2021	-0.08896	1.59745	0.26400	0.56540	5.15818
		2022	0.24904	2.03756	0.40521	0.47716	5.13159
13	DSSA	2018	0.13567	7.74634	0.05990	0.40101	1.23803
		2019	0.12082	5.72751	0.05990	0.40101	1.27028
		2020	0.06997	2.26177	0.05990	0.40101	0.82530
		2021	0.31407	16.28728	0.05990	0.40101	0.71991
		2022	0.01727	5.92164	0.05990	0.40101	1.14947
14	DWGL	2018	0.05780	0.11040	0.09801	0.32321	-43.08635
		2019	0.08965	1.48500	0.10304	0.25876	-19.56179
		2020	0.38031	-0.54506	0.09511	0.32568	-143.91747
		2021	-0.04976	-0.16400	0.09283	0.34942	8.13182
		2022	0.12577	0.03848	0.10147	0.38867	9.03028
15	FIRE	2018	0.06898	1.35818	0.40948	0.40874	0.77343
		2019	-0.08189	1.43861	0.36005	0.48419	0.73061
		2020	0.00394	2.43346	0.36005	0.48232	0.43166
		2021	0.01865	1.72732	0.36005	0.48222	0.60782
		2022	0.02652	1.50208	0.36005	0.42999	0.70173
16	GEMS	2018	-0.19344	4.22697	0.09700	0.03034	1.21982
		2019	-0.13388	3.93049	0.09700	0.03000	1.17895
		2020	-0.22784	3.99046	0.09700	0.03000	1.32867
		2021	0.58309	6.59842	0.09250	0.07500	1.62082

NO	KODE	TAHUN	TABULASI DATA				
			KA	FD	KM	KP	LV
		2022	0.22055	8.93800	0.09427	0.05733	1.02257
17	HRUM	2018	-0.06989	5.21529	0.74156	0.25844	0.20465
		2019	-0.01472	9.37630	0.79186	0.20814	0.11867
		2020	2.13851	11.64106	0.79896	0.13545	0.09654
		2021	-0.17494	3.71635	0.74156	0.16541	0.34418
		2022	-0.49681	5.08830	0.83123	0.16541	0.28876
18	IATA	2018	0.02215	-2.91176	0.98058	0.07223	0.78231
		2019	0.09201	-2.89489	0.97056	0.07223	0.70667
		2020	0.10667	-6.68996	0.80889	0.07505	2.59786
		2021	0.01009	-1.00785	0.74294	0.08499	1.92097
		2022	-0.13558	0.88181	0.44091	0.05591	1.39247
19	INDY	2018	0.00044	-0.48301	0.00268	0.29693	2.25586
		2019	0.06274	2.29090	0.00268	0.29616	2.45788
		2020	0.00248	1.77630	0.00268	0.31276	3.02826
		2021	-0.00107	2.25623	0.00268	0.31276	3.17723
		2022	-0.00264	3.06572	0.00268	0.33860	1.68165
20	ITMG	2018	-0.05039	3.76731	0.13790	0.31808	0.48768
		2019	-0.13005	6.52441	0.13237	0.31808	0.36697
		2020	0.01654	5.65111	0.17177	0.31782	0.36907
		2021	0.28862	5.81889	0.17503	0.31781	0.38673
		2022	-0.12043	7.77379	0.19247	0.31813	0.35374
21	KKGI	2018	0.05115	6.65572	0.51194	0.28637	0.35243
		2019	0.04857	4.91277	0.49143	0.28637	0.35308
		2020	0.37464	7.60010	0.28425	0.28814	0.29006
		2021	0.00846	9.32014	0.30750	0.28800	0.33625
		2022	-0.17269	10.17950	0.67919	0.28641	0.38430
22	MBAP	2018	-0.03226	8.16808	0.43443	0.10000	0.39723
		2019	0.07948	10.18720	0.11844	0.10000	0.32194
		2020	0.01309	9.98085	0.40505	0.09722	0.31655
		2021	0.12255	13.15909	0.39674	0.09722	0.28871
		2022	0.15516	19.34160	0.41814	0.09722	0.22489
23	MBSS	2018	0.02910	4.84748	0.50699	0.23318	0.39864
		2019	0.00946	7.27483	0.55649	0.17753	0.26912
		2020	0.05463	6.23393	0.57942	0.17524	0.24268
		2021	-0.05185	24.51629	0.57942	0.17500	0.05045
		2022	1.04289	13.65146	0.52421	0.17536	0.13371
24	MYOH	2018	-0.00496	9.73161	0.20201	0.26789	0.32756
		2019	-0.32463	9.67213	0.20126	0.26789	0.30976
		2020	-0.21075	13.48844	0.20658	0.26789	0.17095
		2021	0.14938	14.24333	0.20241	0.26789	0.16613
		2022	0.96924	15.01111	0.22104	0.26789	0.14024

NO	KODE	TAHUN	TABULASI DATA				
			KA	FD	KM	KP	LV
25	PSSI	2018	-0.05454	3.75904	0.16281	0.23441	0.53510
		2019	-0.01872	2.47384	0.13399	0.20267	0.61690
		2020	0.33567	3.16255	0.03971	0.19926	0.55331
		2021	-0.03395	5.69152	0.10554	0.19307	0.40626
		2022	-0.06822	9.15868	0.04007	0.19656	0.22951
26	PTBA	2018	0.09528	2.34867	0.10937	0.26473	0.48576
		2019	0.38711	2.69780	0.14105	0.31201	0.41662
		2020	0.20797	2.62255	0.24521	0.31145	0.42018
		2021	-0.33996	2.34264	0.35146	0.33775	0.48941
		2022	-0.34007	2.04819	0.35146	0.33775	0.56865
27	RIGS	2018	0.20506	1.74285	0.67533	0.19459	0.39490
		2019	0.00785	4.13433	0.79931	0.19459	0.22676
		2020	-0.06115	0.30600	0.81759	0.19459	0.75443
		2021	-0.23298	1.27186	0.81759	0.19459	0.56364
		2022	0.08231	4.40280	0.76441	0.19459	0.26814
28	SMMT	2018	-0.08502	1.46985	0.61544	0.14109	0.69950
		2019	-0.00330	1.99564	0.52540	0.14516	0.49118
		2020	-0.01170	1.34904	0.58286	0.14459	0.56191
		2021	-0.18080	6.96057	0.58286	0.16083	0.28586
		2022	-0.06625	8.13564	0.58286	0.16348	0.16320
29	TCPI	2018	-0.01443	1.93799	0.56000	0.20000	1.21723
		2019	0.04951	2.03338	0.55000	0.20000	1.13879
		2020	0.01439	1.50777	0.55000	0.20000	0.92253
		2021	0.04907	1.68726	0.55000	0.20000	0.84857
		2022	0.01963	2.20789	0.55000	0.20000	0.70499
30	TEBE	2018	0.01119	3.93583	0.07831	0.13180	0.53514
		2019	-0.06380	4.56966	0.07831	0.13180	0.36286
		2020	0.00034	4.82099	0.06094	0.12520	0.27261
		2021	0.02169	8.73904	0.06094	0.32572	0.21527
		2022	-0.04579	9.34959	0.03283	0.32701	0.23541
31	TOBA	2018	-0.01318	1.90964	0.14210	0.06738	1.32759
		2019	-0.33705	1.95548	0.03552	0.06738	1.40267
		2020	-0.24104	1.39796	0.10000	0.06738	1.65326
		2021	-0.11942	2.83200	0.10000	0.12299	1.42247
		2022	-0.16109	3.64818	0.08006	0.14532	1.12251
32	TPMA	2018	-0.01511	3.57351	0.09624	0.12279	0.47390
		2019	-0.04911	4.20322	0.09238	0.12279	0.41206
		2020	0.08579	4.65657	0.09238	0.12280	0.34748
		2021	0.09980	5.49054	0.09238	0.25929	0.31008
		2022	-0.00799	8.29510	0.09238	0.25929	0.20883

PERHITUNGAN *FINANCIAL DISTRESS*

NO	KODE	TAHUN	<i>FINANCIAL DISTRESS</i>				
			6.56 X1	3.26 X2	6.72 X3	1.04 X4	FD
1	ADRO	2018	0.0031	0.0004	0.0002	1.5600	1.66107
		2019	0.0038	0.0004	0.0001	1.2318	1.32079
		2020	0.0036	0.0005	0.0000	1.6263	1.73307
		2021	0.0051	0.0005	0.0003	1.4250	1.53322
		2022	0.0007	0.0001	0.0001	1.5341	1.61622
2	AIMS	2018	0.0099	-0.0006	-0.0036	4.4836	4.74596
		2019	0.0098	-0.0010	-0.0040	3.5034	3.71306
		2020	0.0157	-0.0013	-0.0040	1.5956	1.74718
		2021	0.0242	-0.0009	0.0010	1.8879	2.14449
		2022	0.0040	0.0006	0.0004	1.1349	1.22212
3	ARII	2018	-0.4999	0.3769	0.0822	0.0294	-1.46772
		2019	-0.5432	0.0372	0.0157	0.1449	-3.18460
		2020	-0.6570	-0.0412	-0.0497	0.0848	-4.68906
		2021	-0.2548	-0.4128	0.0146	0.1183	-2.79497
		2022	-0.0125	-0.0282	0.0799	0.1856	0.55761
4	BBRM	2018	-0.0179	-0.7594	-0.0912	0.3607	-2.82682
		2019	-0.0074	0.8975	-0.0558	0.3077	2.82582
		2020	-0.6570	-0.4167	-0.0497	0.0848	-5.91319
		2021	-0.2548	-0.4084	0.0146	0.1183	-2.78074
		2022	-0.1247	-0.3363	0.0799	0.1856	-1.18271
5	BESS	2018	0.0948	0.3877	0.3179	0.8779	4.94396
		2019	-0.1244	0.7386	0.0229	0.5394	2.31179
		2020	-0.0046	0.1431	0.0825	1.0441	2.08721
		2021	0.0398	0.3014	0.1731	1.8254	4.32377
		2022	0.0420	0.3326	0.0760	1.7564	3.71487
6	BIPI	2018	-0.1647	-0.1881	0.0213	0.4311	-1.09769
		2019	0.0051	-0.1671	0.0290	0.4084	0.11231
		2020	-0.2846	-0.1437	0.0263	0.4024	-1.73628
		2021	-0.3020	-0.1875	0.0300	0.7402	-1.61342
		2022	-0.1123	-1.5800	0.1977	0.9026	-3.61179
7	BOSS	2018	-0.0327	-0.0753	0.0256	0.5517	0.29120
		2019	0.0626	-0.0712	0.0052	0.2851	0.51245
		2020	-0.0702	-0.1453	-0.0790	0.1428	-1.31501
		2021	-0.1299	-0.3781	-0.1733	-0.1297	-3.38607
		2022	-0.0452	-0.2848	0.0333	-0.0533	-1.05695
8	BSSR	2018	0.0451	0.2087	0.2630	1.5849	4.40767
		2019	0.0381	0.2700	0.1186	2.1194	4.15223
		2020	0.0943	0.3065	0.1096	2.6090	5.09371

NO	KODE	TAHUN	FINANCIAL DISTRESS				
			6.56 X1	3.26 X2	6.72 X3	1.04 X4	FD
		2021	0.1644	0.2840	0.4254	1.3826	6.31412
		2022	0.0659	0.2265	0.4849	1.1960	5.68511
9	BUMI	2018	-0.1233	-0.4761	0.0295	0.1480	-2.00757
		2019	-0.1398	-0.5229	-0.0370	0.1597	-2.70224
		2020	-0.2464	-0.8354	-0.0882	0.0402	-4.89001
		2021	-0.3428	-0.4709	0.0475	0.1807	-3.27509
		2022	-0.0274	0.4318	0.1269	1.6882	3.85298
10	BYAN	2018	0.0819	0.4653	0.6054	1.4342	7.62814
		2019	-0.0480	0.3591	0.2438	0.6965	3.22567
		2020	0.4735	0.4447	0.2634	1.1364	7.51912
		2021	0.3967	0.6713	0.6688	3.2927	12.74216
		2022	0.5620	0.4592	0.7465	1.0150	11.26601
11	CNKO	2018	-0.0004	0.0014	0.0045	-0.2323	-0.21223
		2019	-0.0007	-0.0020	0.0212	-0.2097	-0.08875
		2020	-0.0012	-0.0034	-0.0240	-0.5088	-0.71491
		2021	-0.0010	-0.0032	-0.0609	-0.5037	-0.95505
		2022	-0.0004	0.0013	0.0145	-0.5865	-0.51692
12	DOID	2018	0.1994	0.0848	0.1321	0.2835	2.76956
		2019	0.2517	0.1029	0.0410	0.3113	2.58871
		2020	0.2129	0.1021	-0.0352	0.3711	1.88228
		2021	0.1746	0.0618	0.0070	0.1939	1.59745
		2022	0.2314	0.0930	0.0017	0.1949	2.03756
13	DSSA	2018	0.0601	0.3055	0.8196	0.8077	7.74634
		2019	0.0760	0.2973	0.5109	0.7872	5.72751
		2020	0.2584	0.3337	-0.2669	1.2117	2.26177
		2021	0.2242	0.3861	1.8005	1.3891	16.28728
		2022	0.1554	0.3658	0.4161	0.8700	5.92164
14	DWGL	2018	0.0209	-0.0008	0.0000	-0.0232	0.11040
		2019	0.2353	-0.0015	0.0000	-0.0511	1.48500
		2020	-0.0811	-0.0018	0.0000	-0.0069	-0.54506
		2021	-0.0442	-0.0009	0.0000	0.1230	-0.16400
		2022	-0.0115	-0.0008	0.0000	0.1107	0.03848
15	FIRE	2018	0.0001	0.0000	0.0000	1.2929	1.35818
		2019	0.0002	0.0000	0.0000	1.3687	1.43861
		2020	0.0001	0.0000	0.0000	2.3166	2.43346
		2021	0.0001	-0.0001	-0.0001	1.6452	1.72732
		2022	0.0014	-0.0004	-0.0003	1.4251	1.50208
16	GEMS	2018	0.1296	0.1951	0.2798	0.8198	4.22697
		2019	0.1599	0.2421	0.1788	0.8482	3.93049
		2020	0.1395	0.2274	0.2297	0.7526	3.99046
		2021	0.0154	0.1598	0.7930	0.6170	6.59842

NO	KODE	TAHUN	FINANCIAL DISTRESS				
			6.56 X1	3.26 X2	6.72 X3	1.04 X4	FD
		2022	0.3496	0.4557	0.6149	0.9779	8.93800
17	HRUM	2018	-0.0082	0.0425	0.0000	4.8865	5.21529
		2019	0.0592	0.0430	0.0000	8.4268	9.37630
		2020	0.0755	0.0826	0.0000	10.3585	11.64106
		2021	0.0525	0.0985	0.0000	2.9054	3.71635
		2022	0.1438	0.1560	0.0000	3.4630	5.08830
18	IATA	2018	-0.2167	-0.8340	-0.0169	1.2783	-2.91176
		2019	-0.2708	-1.0156	0.1051	1.4151	-2.89489
		2020	-0.3020	-1.2704	-0.1446	0.3849	-6.68996
		2021	0.0855	-0.6783	0.0143	0.5206	-1.00785
		2022	-0.2169	0.2102	0.1288	0.7181	0.88181
19	INDY	2018	-0.2951	0.1540	0.0722	0.4433	-0.48301
		2019	0.1991	0.1402	0.0150	0.4069	2.29090
		2020	0.1965	0.1017	-0.0284	0.3302	1.77630
		2021	0.1675	0.0723	0.0880	0.3147	2.25623
		2022	0.1335	0.1430	0.1636	0.5947	3.06572
20	ITMG	2018	-0.2171	0.4072	0.2546	2.0505	3.76731
		2019	0.1953	0.4138	0.1538	2.7250	6.52441
		2020	0.1611	0.4075	0.0626	2.7095	5.65111
		2021	-0.1596	0.5049	0.3727	2.5858	5.81889
		2022	-0.1495	0.5688	0.5851	2.8269	7.77379
21	KKGI	2018	0.0810	0.9414	0.0114	2.8374	6.65572
		2019	0.1675	0.1267	0.0635	2.8322	4.91277
		2020	0.2046	0.9866	-0.0861	3.4476	7.60010
		2021	0.2228	0.9231	0.2569	2.9740	9.32014
		2022	0.3356	0.9058	0.3412	2.6021	10.17950
22	MBAP	2018	0.3860	0.5640	0.1718	2.5175	8.16808
		2019	0.4957	0.6083	0.2516	3.1062	10.18720
		2020	0.5061	0.6024	0.2054	3.1591	9.98085
		2021	0.6087	0.6651	0.5001	3.4637	13.15909
		2022	0.8527	0.8852	0.9216	4.4466	19.34160
23	MBSS	2018	0.1984	0.4238	-0.0699	2.5086	4.84748
		2019	0.1942	0.4730	0.0829	3.7158	7.27483
		2020	0.1451	0.4515	-0.0769	4.1206	6.23393
		2021	0.2165	0.5600	0.0684	19.8201	24.51629
		2022	0.4553	0.5904	0.1321	7.4787	13.65146
24	MYOH	2018	0.4832	0.4650	0.2739	3.0528	9.73161
		2019	0.4946	0.4824	0.2180	3.2284	9.67213
		2020	0.6445	0.5608	0.1920	5.8495	13.48844
		2021	0.6977	0.5914	0.2110	6.0195	14.24333
		2022	0.7227	0.6263	0.1103	7.1305	15.01111

NO	KODE	TAHUN	FINANCIAL DISTRESS				
			6.56 X1	3.26 X2	6.72 X3	1.04 X4	FD
25	PSSI	2018	0.0951	0.1985	0.0782	1.8688	3.75904
		2019	-0.0832	0.2231	0.0879	1.6210	2.47384
		2020	0.0175	0.2537	0.0481	1.8073	3.16255
		2021	0.1144	0.3683	0.1720	2.4615	5.69152
		2022	0.1804	0.5049	0.2611	4.3572	9.15868
26	PTBA	2018	0.0281	0.0002	0.0003	2.0586	2.34867
		2019	0.0268	0.0001	0.0002	2.4003	2.69780
		2020	0.0187	0.0001	0.0001	2.3799	2.62255
		2021	0.0297	0.0002	0.0003	2.0433	2.34264
		2022	0.0303	0.0003	0.0003	1.7585	2.04819
27	RIGS	2018	-0.0800	-0.1809	0.0295	2.5323	1.74285
		2019	0.0694	-0.3843	0.0448	4.4100	4.13433
		2020	0.1259	-0.5247	-0.0299	1.3255	0.30600
		2021	0.2197	-0.6574	0.0165	1.7742	1.27186
		2022	0.3509	-0.6453	0.0430	3.7294	4.40280
28	SMMT	2018	-0.1419	0.0664	0.1017	1.4296	1.46985
		2019	-0.0624	0.0672	0.0072	2.0359	1.99564
		2020	-0.0755	0.0472	-0.0265	1.7797	1.34904
		2021	0.1199	0.2615	0.2453	3.4982	6.96057
		2022	0.0100	0.3340	0.0815	6.1275	8.13564
29	TCPI	2018	0.0095	0.1106	0.0972	0.8215	1.93799
		2019	-0.0011	0.1623	0.0877	0.8781	2.03338
		2020	-0.0597	0.1902	0.0210	1.0840	1.50777
		2021	-0.0675	0.2120	0.0300	1.1785	1.68726
		2022	-0.0558	0.2472	0.0415	1.4185	2.20789
30	TEBE	2018	-0.0731	0.2270	0.2550	1.8687	3.93583
		2019	0.0459	0.2757	0.0708	2.7559	4.56966
		2020	0.0051	0.2922	-0.0025	3.6683	4.82099
		2021	0.1770	0.4054	0.2051	4.6454	8.73904
		2022	0.1685	0.4912	0.3248	4.2479	9.34959
31	TOBA	2018	0.0518	0.1865	0.0255	0.7532	1.90964
		2019	-0.0116	0.1894	0.0991	0.7129	1.95548
		2020	-0.0334	0.1888	0.0545	0.6049	1.39796
		2021	0.1036	0.2260	0.1008	0.7030	2.83200
		2022	0.1439	0.2798	0.1275	0.8909	3.64818
32	TPMA	2018	-0.0561	0.3791	0.0730	2.1102	3.57351
		2019	-0.0319	0.4091	0.0789	2.4268	4.20322
		2020	0.0151	0.4202	0.0247	2.8778	4.65657
		2021	0.0562	0.4396	0.0450	3.2250	5.49054
		2022	0.0980	0.5160	0.1402	4.7885	8.29510

PERHITUNGAN KEPEMILIKAN MANAJERIAL

NO	KODE	TAHUN	KEPEMILIKAN MANAJERIAL		
			JMLH SHM MNJ	JMLH SHM BRDR	KM
1	ADRO	2018	Rp3.966.286.105.00	Rp31.985.962.000.00	0.12400
		2019	Rp3.967.346.605.00	Rp31.985.962.000.00	0.12403
		2020	Rp3.964.846.605.00	Rp31.985.962.000.00	0.12396
		2021	Rp3.961.929.105.00	Rp31.985.962.000.00	0.12386
		2022	Rp3.957.929.105.00	Rp31.985.962.000.00	0.12374
2	AIMS	2018	Rp11.059.600.00	Rp220.000.000.00	0.05027
		2019	Rp11.059.600.00	Rp220.000.000.00	0.05027
		2020	Rp11.059.600.00	Rp220.000.000.00	0.05027
		2021	Rp11.055.400.00	Rp220.000.000.00	0.05025
		2022	Rp11.055.400.00	Rp220.000.000.00	0.05025
3	ARII	2018	Rp613.816.100.00	Rp3.000.000.000.00	0.20461
		2019	Rp636.826.100.00	Rp3.000.000.000.00	0.21228
		2020	Rp628.376.100.00	Rp3.000.000.000.00	0.20946
		2021	Rp690.537.000.00	Rp3.000.000.000.00	0.23018
		2022	Rp620.537.000.00	Rp3.000.000.000.00	0.20685
4	BBRM	2018	Rp314.680.000.00	Rp5.367.076.248.00	0.05863
		2019	Rp326.664.000.00	Rp5.367.076.248.00	0.06086
		2020	Rp182.060.000.00	Rp5.367.076.248.00	0.03392
		2021	Rp182.060.000.00	Rp5.367.076.248.00	0.03392
		2022	Rp215.956.980.00	Rp5.367.076.248.00	0.04024
5	BESS	2018	Rp50.000.000.00	Rp1.350.000.000.00	0.03704
		2019	Rp20.264.100.00	Rp1.350.000.000.00	0.01501
		2020	Rp20.264.100.00	Rp1.350.000.000.00	0.01501
		2021	Rp20.264.100.00	Rp1.706.228.555.00	0.01188
		2022	Rp20.264.100.00	Rp1.716.630.579.00	0.01180
6	BIPI	2018	Rp3.650.817.000.00	Rp40.158.987.014.00	0.09091
		2019	Rp3.650.817.000.00	Rp44.693.066.193.00	0.08169
		2020	Rp3.650.817.000.00	Rp44.693.066.193.00	0.08169
		2021	Rp3.650.817.000.00	Rp44.693.066.193.00	0.08169
		2022	Rp3.650.817.000.00	Rp57.918.360.917.00	0.06303
7	BOSS	2018	Rp3.500.000.000.00	Rp14.000.000.000.00	0.25000
		2019	Rp3.500.000.000.00	Rp14.000.000.000.00	0.25000
		2020	Rp8.503.260.000.00	Rp14.000.000.000.00	0.60738
		2021	Rp3.500.000.000.00	Rp14.000.000.000.00	0.25000
		2022	Rp3.500.000.000.00	Rp14.000.000.000.00	0.25000
8	BSSR	2018	Rp1.313.160.000.00	Rp26.165.000.000.00	0.05019
		2019	Rp7.847.100.000.00	Rp26.165.000.000.00	0.29991
		2020	Rp5.283.000.000.00	Rp26.165.000.000.00	0.20191

NO	KODE	TAHUN	KEPEMILIKAN MANAJERIAL		
			JMLH SHM MNJ	JMLH SHM BRDR	KM
		2021	Rp5.283.000.000.00	Rp26.165.000.000.00	0.20191
		2022	Rp1.500.000.000.00	Rp26.165.000.000.00	0.05733
9	BUMI	2018	Rp14.845.151.178.00	Rp65.475.927.488.00	0.22673
		2019	Rp14.845.151.178.00	Rp65.476.942.288.00	0.22672
		2020	Rp18.573.536.778.00	Rp68.228.705.555.00	0.27222
		2021	Rp19.642.847.378.00	Rp74.274.746.007.00	0.26446
		2022	Rp16.653.396.330.00	Rp75.132.067.679.00	0.22165
10	BYAN	2018	Rp413.952.997.00	Rp3.333.333.500.00	0.12419
		2019	Rp271.516.556.00	Rp3.333.333.500.00	0.08145
		2020	Rp275.501.257.00	Rp3.333.333.500.00	0.08265
		2021	Rp150.976.864.00	Rp3.333.333.500.00	0.04529
		2022	Rp334.740.625.00	Rp3.333.333.500.00	0.10042
11	CNKO	2018	Rp247.439.422.00	Rp8.956.361.206.00	0.02763
		2019	Rp247.439.422.00	Rp8.956.361.206.00	0.02763
		2020	Rp247.439.422.00	Rp8.956.361.206.00	0.02763
		2021	Rp247.439.422.00	Rp8.956.361.206.00	0.02763
		2022	Rp247.439.422.00	Rp8.956.361.206.00	0.02763
12	DOID	2018	Rp2.785.040.000.00	Rp8.611.686.432.00	0.32340
		2019	Rp3.598.195.000.00	Rp8.619.817.982.00	0.41743
		2020	Rp3.498.195.000.00	Rp8.619.817.982.00	0.40583
		2021	Rp2.276.000.000.00	Rp8.621.173.232.00	0.26400
		2022	Rp3.493.420.000.00	Rp8.621.173.232.00	0.40521
13	DSSA	2018	Rp46.155.232.00	Rp770.552.320.00	0.05990
		2019	Rp46.155.232.00	Rp770.552.320.00	0.05990
		2020	Rp46.155.232.00	Rp770.552.320.00	0.05990
		2021	Rp46.155.232.00	Rp770.552.320.00	0.05990
		2022	Rp46.155.232.00	Rp770.552.320.00	0.05990
14	DWGL	2018	Rp846.535.424.00	Rp8.637.564.724.00	0.09801
		2019	Rp897.457.248.00	Rp8.709.802.631.00	0.10304
		2020	Rp828.593.894.00	Rp8.711.500.831.00	0.09511
		2021	Rp858.204.467.00	Rp9.244.717.256.00	0.09283
		2022	Rp959.664.652.00	Rp9.457.635.986.00	0.10147
15	FIRE	2018	Rp600.203.000.00	Rp1.465.783.780.00	0.40948
		2019	Rp531.203.000.00	Rp1.475.362.946.00	0.36005
		2020	Rp531.203.000.00	Rp1.475.363.179.00	0.36005
		2021	Rp531.203.000.00	Rp1.475.363.179.00	0.36005
		2022	Rp531.203.000.00	Rp1.475.363.179.00	0.36005
16	GEMS	2018	Rp570.588.250.00	Rp5.882.353.000.00	0.09700
		2019	Rp570.588.250.00	Rp5.882.353.000.00	0.09700
		2020	Rp570.588.250.00	Rp5.882.353.000.00	0.09700
		2021	Rp544.119.666.00	Rp5.882.353.000.00	0.09250

NO	KODE	TAHUN	KEPEMILIKAN MANAJERIAL		
			JMLH SHM MNJ	JMLH SHM BRDR	KM
		2022	Rp554.510.861.00	Rp5.882.353.000.00	0.09427
17	HRUM	2018	Rp2.004.894.700.00	Rp2.703.620.000.00	0.74156
		2019	Rp2.140.896.200.00	Rp2.703.620.000.00	0.79186
		2020	Rp2.160.074.800.00	Rp2.703.620.000.00	0.79896
		2021	Rp2.004.894.700.00	Rp2.703.620.000.00	0.74156
		2022	Rp2.247.335.000.00	Rp2.703.620.000.00	0.83123
18	IATA	2018	Rp1.417.072.864.00	Rp1.445.134.014.00	0.98058
		2019	Rp1.402.591.864.00	Rp1.445.134.014.00	0.97056
		2020	Rp1.220.539.360.00	Rp1.508.905.664.00	0.80889
		2021	Rp1.196.278.760.00	Rp1.610.200.298.00	0.74294
		2022	Rp1.750.493.243.00	Rp3.970.224.625.00	0.44091
19	INDY	2018	Rp13.975.500.00	Rp5.210.192.000.00	0.00268
		2019	Rp13.975.500.00	Rp5.210.192.000.00	0.00268
		2020	Rp13.975.500.00	Rp5.210.192.000.00	0.00268
		2021	Rp13.975.500.00	Rp5.210.192.000.00	0.00268
		2022	Rp13.975.500.00	Rp5.210.192.000.00	0.00268
20	ITMG	2018	Rp155.812.663.00	Rp1.129.925.000.00	0.13790
		2019	Rp149.571.979.00	Rp1.129.925.000.00	0.13237
		2020	Rp194.081.979.00	Rp1.129.925.000.00	0.17177
		2021	Rp197.765.486.00	Rp1.129.925.000.00	0.17503
		2022	Rp217.477.928.00	Rp1.129.925.000.00	0.19247
21	KKGI	2018	Rp2.559.690.522.00	Rp5.000.000.000.00	0.51194
		2019	Rp2.457.168.562.00	Rp5.000.000.000.00	0.49143
		2020	Rp1.421.248.010.00	Rp5.000.000.000.00	0.28425
		2021	Rp1.537.484.750.00	Rp5.000.000.000.00	0.30750
		2022	Rp3.395.929.625.00	Rp5.000.000.000.00	0.67919
22	MBAP	2018	Rp533.163.774.00	Rp1.227.271.952.00	0.43443
		2019	Rp145.360.040.00	Rp1.227.271.952.00	0.11844
		2020	Rp497.104.854.00	Rp1.227.271.952.00	0.40505
		2021	Rp486.908.356.00	Rp1.227.271.952.00	0.39674
		2022	Rp513.165.598.00	Rp1.227.271.952.00	0.41814
23	MBSS	2018	Rp887.240.000.00	Rp1.750.026.639.00	0.50699
		2019	Rp973.873.000.00	Rp1.750.026.639.00	0.55649
		2020	Rp1.013.993.000.00	Rp1.750.026.639.00	0.57942
		2021	Rp1.013.993.000.00	Rp1.750.026.639.00	0.57942
		2022	Rp917.384.000.00	Rp1.750.026.639.00	0.52421
24	MYOH	2018	Rp445.706.156.00	Rp2.206.312.500.00	0.20201
		2019	Rp444.048.442.00	Rp2.206.312.500.00	0.20126
		2020	Rp455.777.551.00	Rp2.206.312.500.00	0.20658
		2021	Rp446.581.929.00	Rp2.206.312.500.00	0.20241
		2022	Rp487.680.729.00	Rp2.206.312.500.00	0.22104

NO	KODE	TAHUN	KEPEMILIKAN MANAJERIAL		
			JMLH SHM MNJ	JMLH SHM BRDR	KM
25	PSSI	2018	Rp818.950.055.00	Rp5.030.000.000.00	0.16281
		2019	Rp725.840.715.00	Rp5.417.063.153.00	0.13399
		2020	Rp215.113.944.00	Rp5.417.063.153.00	0.03971
		2021	Rp571.707.800.00	Rp5.417.063.153.00	0.10554
		2022	Rp217.087.800.00	Rp5.417.063.153.00	0.04007
26	PTBA	2018	Rp1.260.000.000.00	Rp11.520.659.250.00	0.10937
		2019	Rp1.625.000.000.00	Rp11.520.659.250.00	0.14105
		2020	Rp2.825.000.000.00	Rp11.520.659.250.00	0.24521
		2021	Rp4.049.000.000.00	Rp11.520.659.250.00	0.35146
		2022	Rp4.049.000.000.00	Rp11.520.659.250.00	0.35146
27	RIGS	2018	Rp411.365.650.00	Rp609.130.000.00	0.67533
		2019	Rp486.884.859.00	Rp609.130.000.00	0.79931
		2020	Rp498.021.411.00	Rp609.130.000.00	0.81759
		2021	Rp498.021.411.00	Rp609.130.000.00	0.81759
		2022	Rp465.625.725.00	Rp609.130.000.00	0.76441
28	SMMT	2018	Rp1.938.640.000.00	Rp3.150.000.000.00	0.61544
		2019	Rp1.655.000.000.00	Rp3.150.000.000.00	0.52540
		2020	Rp1.836.000.000.00	Rp3.150.000.000.00	0.58286
		2021	Rp1.836.000.000.00	Rp3.150.000.000.00	0.58286
		2022	Rp1.836.000.000.00	Rp3.150.000.000.00	0.58286
29	TCPI	2018	Rp2.800.000.094.00	Rp5.000.000.000.00	0.56000
		2019	Rp2.749.999.994.00	Rp5.000.000.000.00	0.55000
		2020	Rp2.749.999.994.00	Rp5.000.000.000.00	0.55000
		2021	Rp2.749.999.994.00	Rp5.000.000.000.00	0.55000
		2022	Rp2.749.999.994.00	Rp5.000.000.000.00	0.55000
30	TEBE	2018	Rp78.309.990.00	Rp1.000.000.000.00	0.07831
		2019	Rp78.309.990.00	Rp1.000.000.000.00	0.07831
		2020	Rp78.309.990.00	Rp1.285.000.000.00	0.06094
		2021	Rp78.309.990.00	Rp1.285.000.000.00	0.06094
		2022	Rp42.189.030.00	Rp1.285.000.000.00	0.03283
31	TOBA	2018	Rp285.973.900.00	Rp2.012.491.000.00	0.14210
		2019	Rp285.973.900.00	Rp8.049.964.000.00	0.03552
		2020	Rp805.000.000.00	Rp8.049.954.000.00	0.10000
		2021	Rp805.000.000.00	Rp8.049.964.000.00	0.10000
		2022	Rp644.450.000.00	Rp8.049.964.000.00	0.08006
32	TPMA	2018	Rp253.417.500.00	Rp2.633.300.000.00	0.09624
		2019	Rp243.267.500.00	Rp2.633.300.000.00	0.09238
		2020	Rp243.267.500.00	Rp2.633.300.000.00	0.09238
		2021	Rp243.267.500.00	Rp2.633.300.000.00	0.09238
		2022	Rp243.267.500.00	Rp2.633.300.000.00	0.09238

PERHITUNGAN KEPEMILIKAN PUBLIK

NO	KODE	TAHUN	KEPEMILIKAN PUBLIK		
			JMLH SHM PBLK	JMLH SHM BRDR	KP
1	ADRO	2018	Rp13.974.250.395.00	Rp31.985.962.000.00	0.43689
		2019	Rp13.973.189.895.00	Rp31.985.962.000.00	0.43685
		2020	Rp13.975.689.895.00	Rp31.985.962.000.00	0.43693
		2021	Rp13.995.379.395.00	Rp31.985.962.000.00	0.43755
		2022	Rp12.982.607.395.00	Rp31.985.962.000.00	0.40588
2	AIMS	2018	Rp24.935.710.00	Rp220.000.000.00	0.11334
		2019	Rp24.935.710.00	Rp220.000.000.00	0.11334
		2020	Rp38.934.910.00	Rp220.000.000.00	0.17698
		2021	Rp38.944.710.00	Rp220.000.000.00	0.17702
		2022	Rp38.944.710.00	Rp220.000.000.00	0.17702
3	ARII	2018	Rp71.383.600.00	Rp3.000.000.000.00	0.02379
		2019	Rp70.081.650.00	Rp3.000.000.000.00	0.02336
		2020	Rp86.629.420.00	Rp3.000.000.000.00	0.02888
		2021	Rp1.044.883.300.00	Rp3.000.000.000.00	0.34829
		2022	Rp1.414.883.300.00	Rp3.000.000.000.00	0.47163
4	BBRM	2018	Rp914.432.509.00	Rp5.367.076.248.00	0.17038
		2019	Rp913.234.109.00	Rp5.367.076.248.00	0.17015
		2020	Rp895.934.309.00	Rp5.367.076.248.00	0.16693
		2021	Rp927.694.509.00	Rp5.367.076.248.00	0.17285
		2022	Rp758.357.312.00	Rp5.367.076.248.00	0.14130
5	BESS	2018	Rp351.218.351.00	Rp1.350.000.000.00	0.26016
		2019	Rp351.218.351.00	Rp1.350.000.000.00	0.26016
		2020	Rp351.218.351.00	Rp1.350.000.000.00	0.26016
		2021	Rp356.228.555.00	Rp1.706.228.555.00	0.20878
		2022	Rp205.537.979.00	Rp1.716.630.579.00	0.11973
6	BIPI	2018	Rp17.410.864.201.00	Rp40.158.987.014.00	0.43355
		2019	Rp18.909.365.051.00	Rp44.693.066.193.00	0.42309
		2020	Rp22.560.182.051.00	Rp44.693.066.193.00	0.50478
		2021	Rp16.003.497.813.00	Rp44.693.066.193.00	0.35808
		2022	Rp44.265.680.104.00	Rp57.918.360.917.00	0.76428
7	BOSS	2018	Rp4.000.000.000.00	Rp14.000.000.000.00	0.28571
		2019	Rp7.881.116.510.00	Rp14.000.000.000.00	0.56294
		2020	Rp7.400.760.140.00	Rp14.000.000.000.00	0.52863
		2021	Rp9.402.394.140.00	Rp14.000.000.000.00	0.67160
		2022	Rp9.402.394.140.00	Rp14.000.000.000.00	0.67160
8	BSSR	2018	Rp22.912.562.500.00	Rp26.165.000.000.00	0.87570
		2019	Rp23.441.012.600.00	Rp26.165.000.000.00	0.89589
		2020	Rp23.697.422.600.00	Rp26.165.000.000.00	0.90569

NO	KODE	TAHUN	KEPEMILIKAN PUBLIK		
			JMLH SHM PBLK	JMLH SHM BRDR	KP
		2021	Rp23.697.422.600.00	Rp26.165.000.000.00	0.90569
		2022	Rp24.225.572.600.00	Rp26.165.000.000.00	0.92588
9	BUMI	2018	Rp50.630.776.310.00	Rp65.475.927.488.00	0.77327
		2019	Rp50.631.791.110.00	Rp65.476.942.288.00	0.77328
		2020	Rp49.655.168.777.00	Rp68.228.705.555.00	0.72778
		2021	Rp54.631.898.629.00	Rp74.274.746.007.00	0.73554
		2022	Rp31.667.280.460.00	Rp75.132.067.679.00	0.42149
10	BYAN	2018	Rp123.546.100.00	Rp3.333.333.500.00	0.03706
		2019	Rp143.850.700.00	Rp3.333.333.500.00	0.04316
		2020	Rp138.333.900.00	Rp3.333.333.500.00	0.04150
		2021	Rp85.319.270.00	Rp3.333.333.500.00	0.02560
		2022	Rp138.333.900.00	Rp3.333.333.500.00	0.04150
11	CNKO	2018	Rp6.481.966.981.00	Rp8.956.361.206.00	0.72373
		2019	Rp6.461.966.981.00	Rp8.956.361.206.00	0.72149
		2020	Rp7.252.777.481.00	Rp8.956.361.206.00	0.80979
		2021	Rp6.461.966.981.00	Rp8.956.361.206.00	0.72149
		2022	Rp6.461.966.981.00	Rp8.956.361.206.00	0.72149
12	DOID	2018	Rp4.363.667.432.00	Rp8.611.686.432.00	0.50671
		2019	Rp4.847.983.332.00	Rp8.619.817.982.00	0.56242
		2020	Rp4.848.983.332.00	Rp8.619.817.982.00	0.56254
		2021	Rp4.874.450.332.00	Rp8.621.173.232.00	0.56540
		2022	Rp4.113.666.132.00	Rp8.621.173.232.00	0.47716
13	DSSA	2018	Rp309.000.000.00	Rp770.552.320.00	0.40101
		2019	Rp309.000.000.00	Rp770.552.320.00	0.40101
		2020	Rp309.000.000.00	Rp770.552.320.00	0.40101
		2021	Rp309.000.000.00	Rp770.552.320.00	0.40101
		2022	Rp309.000.000.00	Rp770.552.320.00	0.40101
14	DWGL	2018	Rp2.791.729.324.00	Rp8.637.564.724.00	0.32321
		2019	Rp2.253.740.131.00	Rp8.709.802.631.00	0.25876
		2020	Rp2.837.130.531.00	Rp8.711.500.831.00	0.32568
		2021	Rp3.230.249.056.00	Rp9.244.717.256.00	0.34942
		2022	Rp3.675.867.965.00	Rp9.457.635.986.00	0.38867
15	FIRE	2018	Rp599.123.680.00	Rp1.465.783.780.00	0.40874
		2019	Rp714.351.896.00	Rp1.475.362.946.00	0.48419
		2020	Rp711.602.129.00	Rp1.475.363.179.00	0.48232
		2021	Rp711.452.129.00	Rp1.475.363.179.00	0.48222
		2022	Rp634.395.179.00	Rp1.475.363.179.00	0.42999
16	GEMS	2018	Rp178.470.500.00	Rp5.882.353.000.00	0.03034
		2019	Rp176.470.500.00	Rp5.882.353.000.00	0.03000
		2020	Rp176.470.500.00	Rp5.882.353.000.00	0.03000
		2021	Rp441.176.385.00	Rp5.882.353.000.00	0.07500

NO	KODE	TAHUN	KEPEMILIKAN PUBLIK		
			JMLH SHM PBLK	JMLH SHM BRDR	KP
		2022	Rp337.264.385.00	Rp5.882.353.000.00	0.05733
17	HRUM	2018	Rp698.725.300.00	Rp2.703.620.000.00	0.25844
		2019	Rp562.723.800.00	Rp2.703.620.000.00	0.20814
		2020	Rp366.192.400.00	Rp2.703.620.000.00	0.13545
		2021	Rp447.192.400.00	Rp2.703.620.000.00	0.16541
		2022	Rp447.192.400.00	Rp2.703.620.000.00	0.16541
18	IATA	2018	Rp104.375.113.00	Rp1.445.134.014.00	0.07223
		2019	Rp104.375.113.00	Rp1.445.134.014.00	0.07223
		2020	Rp113.250.812.00	Rp1.508.905.664.00	0.07505
		2021	Rp136.844.415.00	Rp1.610.200.298.00	0.08499
		2022	Rp221.973.138.00	Rp3.970.224.625.00	0.05591
19	INDY	2018	Rp1.547.041.200.00	Rp5.210.192.000.00	0.29693
		2019	Rp1.543.041.200.00	Rp5.210.192.000.00	0.29616
		2020	Rp1.629.546.700.00	Rp5.210.192.000.00	0.31276
		2021	Rp1.629.546.700.00	Rp5.210.192.000.00	0.31276
		2022	Rp1.764.178.200.00	Rp5.210.192.000.00	0.33860
20	ITMG	2018	Rp359.408.920.00	Rp1.129.925.000.00	0.31808
		2019	Rp359.408.920.00	Rp1.129.925.000.00	0.31808
		2020	Rp359.108.920.00	Rp1.129.925.000.00	0.31782
		2021	Rp359.098.920.00	Rp1.129.925.000.00	0.31781
		2022	Rp359.461.520.00	Rp1.129.925.000.00	0.31813
21	KKGI	2018	Rp1.431.859.615.00	Rp5.000.000.000.00	0.28637
		2019	Rp1.431.859.615.00	Rp5.000.000.000.00	0.28637
		2020	Rp1.440.699.015.00	Rp5.000.000.000.00	0.28814
		2021	Rp1.440.000.215.00	Rp5.000.000.000.00	0.28800
		2022	Rp1.432.041.815.00	Rp5.000.000.000.00	0.28641
22	MBAP	2018	Rp122.727.200.00	Rp1.227.271.952.00	0.10000
		2019	Rp122.727.200.00	Rp1.227.271.952.00	0.10000
		2020	Rp119.317.000.00	Rp1.227.271.952.00	0.09722
		2021	Rp119.317.000.00	Rp1.227.271.952.00	0.09722
		2022	Rp119.317.000.00	Rp1.227.271.952.00	0.09722
23	MBSS	2018	Rp408.071.639.00	Rp1.750.026.639.00	0.23318
		2019	Rp310.684.339.00	Rp1.750.026.639.00	0.17753
		2020	Rp306.672.339.00	Rp1.750.026.639.00	0.17524
		2021	Rp306.259.839.00	Rp1.750.026.639.00	0.17500
		2022	Rp306.876.469.00	Rp1.750.026.639.00	0.17536
24	MYOH	2018	Rp591.056.975.00	Rp2.206.312.500.00	0.26789
		2019	Rp591.056.975.00	Rp2.206.312.500.00	0.26789
		2020	Rp591.056.975.00	Rp2.206.312.500.00	0.26789
		2021	Rp591.056.975.00	Rp2.206.312.500.00	0.26789
		2022	Rp591.056.975.00	Rp2.206.312.500.00	0.26789

NO	KODE	TAHUN	KEPEMILIKAN PUBLIK		
			JMLH SHM PBLK	JMLH SHM BRDR	KP
25	PSSI	2018	Rp1.179.080.000.00	Rp5.030.000.000.00	0.23441
		2019	Rp1.097.858.800.00	Rp5.417.063.153.00	0.20267
		2020	Rp1.079.386.500.00	Rp5.417.063.153.00	0.19926
		2021	Rp1.045.846.144.00	Rp5.417.063.153.00	0.19307
		2022	Rp1.064.757.800.00	Rp5.417.063.153.00	0.19656
26	PTBA	2018	Rp3.049.812.250.00	Rp11.520.659.250.00	0.26473
		2019	Rp3.594.550.050.00	Rp11.520.659.250.00	0.31201
		2020	Rp3.588.128.050.00	Rp11.520.659.250.00	0.31145
		2021	Rp3.891.153.750.00	Rp11.520.659.250.00	0.33775
		2022	Rp3.891.153.750.00	Rp11.520.659.250.00	0.33775
27	RIGS	2018	Rp118.533.000.00	Rp609.130.000.00	0.19459
		2019	Rp118.533.000.00	Rp609.130.000.00	0.19459
		2020	Rp118.533.000.00	Rp609.130.000.00	0.19459
		2021	Rp118.533.000.00	Rp609.130.000.00	0.19459
		2022	Rp118.533.000.00	Rp609.130.000.00	0.19459
28	SMMT	2018	Rp444.417.755.00	Rp3.150.000.000.00	0.14109
		2019	Rp457.254.155.00	Rp3.150.000.000.00	0.14516
		2020	Rp455.444.156.00	Rp3.150.000.000.00	0.14459
		2021	Rp506.609.305.00	Rp3.150.000.000.00	0.16083
		2022	Rp514.969.305.00	Rp3.150.000.000.00	0.16348
29	TCPI	2018	Rp1.000.000.000.00	Rp5.000.000.000.00	0.20000
		2019	Rp1.000.000.000.00	Rp5.000.000.000.00	0.20000
		2020	Rp1.000.000.000.00	Rp5.000.000.000.00	0.20000
		2021	Rp1.000.000.000.00	Rp5.000.000.000.00	0.20000
		2022	Rp1.000.000.000.00	Rp5.000.000.000.00	0.20000
30	TEBE	2018	Rp131.798.810.00	Rp1.000.000.000.00	0.13180
		2019	Rp131.798.810.00	Rp1.000.000.000.00	0.13180
		2020	Rp160.887.930.00	Rp1.285.000.000.00	0.12520
		2021	Rp418.549.894.00	Rp1.285.000.000.00	0.32572
		2022	Rp420.207.494.00	Rp1.285.000.000.00	0.32701
31	TOBA	2018	Rp135.604.200.00	Rp2.012.491.000.00	0.06738
		2019	Rp542.416.800.00	Rp8.049.964.000.00	0.06738
		2020	Rp542.416.800.00	Rp8.049.954.000.00	0.06738
		2021	Rp990.060.600.00	Rp8.049.964.000.00	0.12299
		2022	Rp1.169.823.100.00	Rp8.049.964.000.00	0.14532
32	TPMA	2018	Rp323.352.800.00	Rp2.633.300.000.00	0.12279
		2019	Rp323.352.800.00	Rp2.633.300.000.00	0.12279
		2020	Rp323.357.800.00	Rp2.633.300.000.00	0.12280
		2021	Rp682.782.810.00	Rp2.633.300.000.00	0.25929
		2022	Rp682.782.810.00	Rp2.633.300.000.00	0.25929

PERHITUNGAN *LEVERAGE*

NO	KODE	TAHUN	LEVERAGE		
			TOTAL HUTANG	TOTAL EKUITAS	LV
1	ADRO	2018	Rp27.580.630.00	Rp43.026.920.00	0.64101
		2019	Rp32.337.100.00	Rp39.833.950.00	0.81180
		2020	Rp24.298.520.00	Rp39.517.140.00	0.61489
		2021	Rp31.286.210.00	Rp44.583.150.00	0.70175
		2022	Rp42.549.690.00	Rp65.273.380.00	0.65187
2	AIMS	2018	Rp3.197.409.626.00	Rp14.335.796.841.00	0.22304
		2019	Rp3.892.950.212.00	Rp13.638.641.403.00	0.28544
		2020	Rp8.006.616.589.00	Rp12.775.577.887.00	0.62671
		2021	Rp8.151.909.969.00	Rp15.390.309.555.00	0.52968
		2022	Rp13.728.608.618.00	Rp15.580.234.512.00	0.88116
3	ARII	2018	Rp23.465.451.00	Rp689.034.00	34.05558
		2019	Rp22.888.368.00	Rp3.316.176.00	6.90204
		2020	Rp23.613.748.00	Rp2.003.194.00	11.78805
		2021	Rp2.312.709.00	Rp273.581.00	8.45347
		2022	Rp24.217.728.00	Rp4.494.912.00	5.38781
4	BBRM	2018	Rp629.783.450.000.00	Rp227.152.370.000.00	2.77252
		2019	Rp592.642.740.000.00	Rp182.346.030.000.00	3.25010
		2020	Rp332.588.000.000.00	Rp28.214.000.000.00	11.78805
		2021	Rp330.387.000.000.00	Rp39.083.000.000.00	8.45347
		2022	Rp378.492.000.000.00	Rp70.233.000.000.00	5.38909
5	BESS	2018	Rp197.169.469.112.00	Rp173.095.182.496.00	1.13908
		2019	Rp369.620.928.732.00	Rp199.358.310.381.00	1.85405
		2020	Rp303.511.534.873.00	Rp316.895.998.461.00	0.95776
		2021	Rp236.216.688.731.00	Rp431.191.326.623.00	0.54782
		2022	Rp280.314.393.366.00	Rp492.352.056.536.00	0.56934
6	BIPI	2018	Rp850.913.925.000.00	Rp366.842.260.000.00	2.31956
		2019	Rp890.079.906.000.00	Rp363.471.501.000.00	2.44883
		2020	Rp958.118.148.000.00	Rp385.567.334.000.00	2.48496
		2021	Rp547.943.055.000.00	Rp405.577.690.000.00	1.35102
		2022	Rp5.940.712.610.000.00	Rp5.362.088.630.000.00	1.10791
7	BOSS	2018	Rp345.989.440.969.00	Rp190.878.274.768.00	1.81262
		2019	Rp678.262.661.673.00	Rp193.376.320.522.00	3.50748
		2020	Rp611.899.459.706.00	Rp87.375.089.069.00	7.00313
		2021	Rp601.540.344.656.00	-Rp78.016.564.558.00	-7.71042
		2022	Rp738.491.466.471.00	-Rp39.383.249.599.00	-18.75141
8	BSSR	2018	Rp948.208.650.000.00	Rp1.502.783.530.000.00	0.63097
		2019	Rp803.626.580.000.00	Rp1.703.176.580.000.00	0.47184
		2020	Rp729.677.230.000.00	Rp1.903.760.450.000.00	0.38328

NO	KODE	TAHUN	LEVERAGE		
			TOTAL HUTANG	TOTAL EKUITAS	LV
		2021	Rp1.827.046.930.000.00	Rp2.526.126.930.000.00	0.72326
		2022	Rp1.843.534.010.000.00	Rp2.204.777.740.000.00	0.83615
9	BUMI	2018	Rp34.031.620.980.000.00	Rp5.036.118.410.000.00	6.75751
		2019	Rp31.928.700.990.000.00	Rp5.099.356.790.000.00	6.26132
		2020	Rp32.959.122.980.000.00	Rp1.326.380.290.000.00	24.84892
		2021	Rp35.773.405.990.000.00	Rp6.464.466.870.000.00	5.53385
		2022	Rp16.695.387.070.000.00	Rp28.185.082.620.000.00	0.59235
10	BYAN	2018	Rp6.846.523.498.917.00	Rp9.819.136.506.654.00	0.69726
		2019	Rp9.160.202.403.960.00	Rp6.380.234.244.838.00	1.43572
		2020	Rp10.694.005.500.000.00	Rp12.152.216.000.000.00	0.88000
		2021	Rp8.144.828.202.773.00	Rp26.818.111.000.000.00	0.30371
		2022	Rp30.678.097.800.000.00	Rp31.138.791.560.000.00	0.98521
11	CNKO	2018	Rp3.521.570.964.00	-Rp817.962.222.00	-4.30530
		2019	Rp2.247.457.070.00	-Rp471.354.006.00	-4.76809
		2020	Rp2.260.164.528.00	-Rp1.149.951.288.00	-1.96544
		2021	Rp2.431.647.038.00	-Rp1.224.804.402.00	-1.98533
		2022	Rp2.190.849.128.00	-Rp1.284.956.578.00	-1.70500
12	DOID	2018	Rp9.225.837.020.000.00	Rp2.615.110.090.000.00	3.52790
		2019	Rp9.013.402.120.000.00	Rp2.805.709.790.000.00	3.21252
		2020	Rp7.107.183.340.000.00	Rp2.637.314.190.000.00	2.69486
		2021	Rp13.703.021.180.000.00	Rp2.656.561.890.000.00	5.15818
		2022	Rp13.148.591.760.000.00	Rp2.562.282.310.000.00	5.13159
13	DSSA	2018	Rp1.873.497.037.000.00	Rp1.513.293.846.000.00	1.23803
		2019	Rp2.080.864.382.000.00	Rp1.638.108.682.000.00	1.27028
		2020	Rp1.311.320.300.000.00	Rp1.588.910.322.000.00	0.82530
		2021	Rp1.259.986.343.700.00	Rp1.750.209.259.000.00	0.71991
		2022	Rp3.439.195.930.000.00	Rp2.991.983.988.000.00	1.14947
14	DWGL	2018	Rp1.641.733.890.00	-Rp38.103.339.00	-43.08635
		2019	Rp910.429.246.00	-Rp46.541.214.00	-19.56179
		2020	Rp7.562.176.646.00	-Rp52.545.229.00	-143.91747
		2021	Rp1.109.292.094.00	Rp136.413.748.00	8.13182
		2022	Rp1.279.540.547.00	Rp141.694.445.00	9.03028
15	FIRE	2018	Rp250.001.554.441.00	Rp323.237.568.459.00	0.77343
		2019	Rp247.309.869.804.00	Rp338.499.094.211.00	0.73061
		2020	Rp152.354.623.294.00	Rp352.947.426.518.00	0.43166
		2021	Rp186.847.898.731.00	Rp307.404.859.003.00	0.60782
		2022	Rp150.233.481.432.00	Rp214.090.733.539.00	0.70173
16	GEMS	2018	Rp385.233.714.000.00	Rp315.812.916.000.00	1.21982
		2019	Rp422.379.157.000.00	Rp358.267.010.000.00	1.17895
		2020	Rp464.283.221.000.00	Rp349.434.544.000.00	1.32867

NO	KODE	TAHUN	LEVERAGE		
			TOTAL HUTANG	TOTAL EKUITAS	LV
		2021	Rp512.702.894.000.00	Rp316.324.043.000.00	1.62082
		2022	Rp570.842.165.000.00	Rp558.244.639.000.00	1.02257
17	HRUM	2018	Rp79.502.404.00	Rp388.486.791.00	0.20465
		2019	Rp47.418.441.00	Rp399.583.513.00	0.11867
		2020	Rp43.905.598.00	Rp454.796.618.00	0.09654
		2021	Rp223.950.846.00	Rp650.670.753.00	0.34418
		2022	Rp286.533.351.00	Rp992.272.505.00	0.28876
18	IATA	2018	Rp435.032.916.435.00	Rp556.087.835.124.00	0.78231
		2019	Rp351.691.685.740.00	Rp497.677.304.847.00	0.70667
		2020	Rp548.852.363.605.00	Rp211.270.980.830.00	2.59786
		2021	Rp2.990.311.708.930.00	Rp1.556.666.532.330.00	1.92097
		2022	Rp1.650.698.332.999.00	Rp1.185.443.546.884.00	1.39247
19	INDY	2018	Rp2.542.768.572.00	Rp1.127.184.121.00	2.25586
		2019	Rp2.570.388.847.00	Rp1.045.774.218.00	2.45788
		2020	Rp2.626.405.463.00	Rp867.297.394.00	3.02826
		2021	Rp2.807.763.436.00	Rp883.713.665.00	3.17723
		2022	Rp2.253.698.079.00	Rp1.340.173.963.00	1.68165
20	ITMG	2018	Rp6.848.716.545.00	Rp14.043.427.623.00	0.48768
		2019	Rp4.511.930.976.00	Rp12.294.947.965.00	0.36697
		2020	Rp4.405.541.595.00	Rp11.936.920.450.00	0.36907
		2021	Rp6.630.518.920.00	Rp17.145.045.371.00	0.38673
		2022	Rp10.852.760.707.00	Rp30.679.854.680.00	0.35374
21	KKGI	2018	Rp442.517.406.804.00	Rp1.255.600.258.497.00	0.35243
		2019	Rp458.336.307.163.00	Rp1.298.118.111.674.00	0.35308
		2020	Rp344.694.139.335.00	Rp1.188.354.092.380.00	0.29006
		2021	Rp474.610.498.119.00	Rp1.411.498.840.464.00	0.33625
		2022	Rp743.219.684.126.00	Rp1.933.955.674.264.00	0.38430
22	MBAP	2018	Rp714.318.883.848.00	Rp1.798.268.739.174.00	0.39723
		2019	Rp651.774.782.999.00	Rp2.024.547.061.390.00	0.32194
		2020	Rp617.135.021.230.00	Rp1.949.595.582.480.00	0.31655
		2021	Rp824.365.716.284.00	Rp2.855.366.711.758.00	0.28871
		2022	Rp877.549.115.512.00	Rp3.902.143.729.920.00	0.22489
23	MBSS	2018	Rp68.321.204.000.00	Rp171.387.356.000.00	0.39864
		2019	Rp46.256.611.000.00	Rp171.880.819.000.00	0.26912
		2020	Rp38.053.795.000.00	Rp156.805.265.000.00	0.24268
		2021	Rp8.532.100.000.00	Rp169.106.985.000.00	0.05045
		2022	Rp24.885.243.000.00	Rp186.108.662.900.00	0.13371
24	MYOH	2018	Rp540.696.834.603.00	Rp1.650.656.390.535.00	0.32756
		2019	Rp537.822.012.221.00	Rp1.736.278.264.135.00	0.30976
		2020	Rp321.474.888.364.00	Rp1.880.483.404.984.00	0.17095
		2021	Rp333.520.001.892.00	Rp2.007.637.604.236.00	0.16613

NO	KODE	TAHUN	LEVERAGE		
			TOTAL HUTANG	TOTAL EKUITAS	LV
		2022	Rp325.029.740.560.00	Rp2.317.630.819.560.00	0.14024
25	PSSI	2018	Rp555.829.653.375.00	Rp1.038.738.812.112.00	0.53510
		2019	Rp759.481.871.753.00	Rp1.231.120.935.480.00	0.61690
		2020	Rp737.761.982.285.00	Rp1.333.358.288.080.00	0.55331
		2021	Rp664.653.772.747.00	Rp1.636.024.851.603.00	0.40626
		2022	Rp526.663.450.347.00	Rp2.294.761.355.410.00	0.22951
26	PTBA	2018	Rp7.903.237.00	Rp16.269.696.00	0.48576
		2019	Rp7.675.226.00	Rp18.422.826.00	0.41662
		2020	Rp7.117.559.00	Rp16.939.196.00	0.42018
		2021	Rp11.869.979.00	Rp24.253.724.00	0.48941
		2022	Rp16.443.161.00	Rp28.916.046.00	0.56865
27	RIGS	2018	Rp308.650.349.500.00	Rp781.590.484.000.00	0.39490
		2019	Rp145.408.827.603.00	Rp641.247.634.131.00	0.22676
		2020	Rp463.207.763.960.00	Rp613.984.455.228.00	0.75443
		2021	Rp320.963.050.660.00	Rp569.450.046.718.00	0.56364
		2022	Rp171.804.465.770.00	Rp640.730.693.760.00	0.26814
28	SMMT	2018	Rp342.430.970.325.00	Rp489.534.966.943.00	0.69950
		2019	Rp287.067.420.462.00	Rp584.445.919.301.00	0.49118
		2020	Rp317.228.386.339.00	Rp564.557.831.801.00	0.56191
		2021	Rp233.792.851.055.00	Rp817.847.583.715.00	0.28586
		2022	Rp165.956.607.186.00	Rp1.016.896.178.133.00	0.16320
29	TCPI	2018	Rp1.512.864.000.000.00	Rp1.242.876.000.000.00	1.21723
		2019	Rp1.638.619.000.000.00	Rp1.438.916.000.000.00	1.13879
		2020	Rp1.320.653.000.000.00	Rp1.431.558.000.000.00	0.92253
		2021	Rp1.307.023.000.000.00	Rp1.540.273.000.000.00	0.84857
		2022	Rp1.161.845.000.000.00	Rp1.648.024.000.000.00	0.70499
30	TEBE	2018	Rp311.119.459.000.00	Rp581.377.958.000.00	0.53514
		2019	Rp239.335.456.000.00	Rp659.578.434.000.00	0.36286
		2020	Rp178.659.945.000.00	Rp655.378.970.000.00	0.27261
		2021	Rp175.196.520.000.00	Rp813.864.394.000.00	0.21527
		2022	Rp248.193.270.000.00	Rp1.054.312.117.000.00	0.23541
31	TOBA	2018	Rp286.259.322.000.00	Rp215.623.872.000.00	1.32759
		2019	Rp370.500.569.000.00	Rp264.139.887.000.00	1.40267
		2020	Rp480.957.627.000.00	Rp290.914.160.000.00	1.65326
		2021	Rp503.876.557.000.00	Rp354.225.327.000.00	1.42247
		2022	Rp475.619.264.000.00	Rp423.710.293.000.00	1.12251
32	TPMA	2018	Rp519.042.613.329.00	Rp1.095.263.846.145.00	0.47390
		2019	Rp452.852.195.851.00	Rp1.098.996.837.533.00	0.41206
		2020	Rp377.414.763.180.00	Rp1.086.137.907.855.00	0.34748
		2021	Rp312.613.956.090.00	Rp1.008.178.906.110.00	0.31008
		2022	Rp291.824.837.140.00	Rp1.397.395.804.624.00	0.20883

PERHITUNGAN KONSERVATISME AKUNTANSI

KODE	TAHUN	NIO	DEP	CFO	-1	(NIO + DEP - CFO)*(-1)	TOTAL ASET	CONACC
ADRO	2018	-Rp3.233.415.900	Rp1.224.053.100	Rp9.059.100	-1	Rp2.018.421.900	Rp4.871.920.950	0,41430
ADRO	2019	-Rp2.790.057.600	Rp1.393.349.760	Rp9.172.830	-1	Rp1.405.880.670	Rp5.196.315.600	0,27055
ADRO	2020	-Rp7.029.142.000	Rp1.542.051.130	Rp7.387.530	-1	Rp5.494.478.400	Rp4.530.911.860	1,21267
ADRO	2021	-Rp7.749.735.000	Rp1.692.916.400	-Rp14.363.320	-1	Rp6.042.455.280	Rp5.310.855.200	1,13776
ADRO	2022	Rp18.706.739.200	Rp17.200.096.000	-Rp38.642.540	-1	-Rp35.945.477.740	Rp69.006.764.800	-0,52090
AIMS	2018	-Rp637.109.576.000	Rp350.784.760.000	-Rp649.341.697.000	-1	-Rp363.016.881.000	Rp17.533.206.467.000	-0,02070
AIMS	2019	-Rp697.155.439.000	Rp350.784.760.000	-Rp318.405.438.000	-1	Rp27.965.241.000	Rp17.531.591.615.000	0,00160
AIMS	2020	-Rp837.731.690.000	Rp350.784.760.000	Rp734.377.928.000	-1	Rp1.221.324.858.000	Rp20.782.194.476.000	0,05877
AIMS	2021	Rp2.281.650.769.000	Rp0	Rp1.658.040.345.000	-1	-Rp623.610.424.000	Rp23.542.219.524.000	-0,02649
AIMS	2022	Rp1.036.183.367.000	Rp0	Rp1.733.593.817.000	-1	Rp697.410.450.000	Rp29.308.843.130.000	0,02380
ARII	2018	Rp1.961.739	-Rp1.408.773	Rp1.723.758	-1	Rp1.170.792	Rp24.154.485	0,04847
ARII	2019	-Rp414.072	-Rp2.453.256	Rp3.440.088	-1	Rp6.307.416	Rp26.204.544	0,24070
ARII	2020	-Rp1.156.732	-Rp2.788.383	-Rp1.130.675	-1	Rp2.814.440	Rp25.616.942	0,10987
ARII	2021	Rp59.150	-Rp3.098.760	-Rp1.245.090	-1	Rp1.794.520	Rp25.862.900	0,06939
ARII	2022	Rp16.737.920	Rp32.263.680	Rp2.157.440	-1	-Rp46.844.160	Rp287.184.000	-0,16312
BBRM	2018	Rp66.194.190.222	-Rp115.143.593.605	Rp22.224.397.590	-1	Rp71.173.800.973	Rp856.935.820.000	0,08306
BBRM	2019	-Rp23.436.465.240	-Rp103.857.959.048	Rp46.002.849.716	-1	Rp173.297.274.004	Rp774.988.770.000	0,22361
BBRM	2020	-Rp128.127.218.977	Rp82.277.126.328	Rp15.827.814.476	-1	Rp61.677.907.125	Rp360.802.000.000	0,17095
BBRM	2021	Rp13.593.162.296	Rp31.257.341.400	-Rp6.228.974.630	-1	-Rp51.079.478.325	Rp369.470.000.000	-0,13825
BBRM	2022	Rp15.203.133.603	-Rp34.402.649.090	Rp48.162.547.783	-1	Rp67.362.063.270	Rp448.725.000.000	0,15012
BESS	2018	Rp125.419.878.294	Rp28.114.352.690	Rp70.665.744.214	-1	-Rp82.868.486.770	Rp370.264.651.608	-0,22381
BESS	2019	Rp47.260.994.913	Rp28.114.352.590	Rp96.979.518.807	-1	Rp21.604.171.304	Rp568.979.239.113	0,03797
BESS	2020	Rp70.242.441.275	Rp32.400.759.616	Rp37.564.743.784	-1	-Rp65.078.457.107	Rp620.407.533.334	-0,10490

KODE	TAHUN	NIO	DEP	CFO	-1	(NIO + DEP - CFO)*(-1)	TOTAL ASET	CONACC
BESS	2021	Rp117.043.916.044	Rp32.475.293.354	Rp108.099.156.111	-1	-Rp41.420.053.287	Rp667.408.015.534	-0,06206
BESS	2022	Rp56.408.130.531	Rp39.418.063.757	Rp121.180.740.904	-1	Rp25.354.546.616	Rp772.666.449.902	0,03281
BIPI	2018	Rp1.793.980.128	Rp350.213.226	-Rp2.411.702.697	-1	-Rp4.555.896.051	Rp1.217.756.185.000	-0,00374
BIPI	2019	Rp2.614.412.520	Rp892.758.960	Rp548.044.344	-1	-Rp2.959.127.136	Rp1.253.551.407.000	-0,00236
BIPI	2020	Rp4.086.075.631	Rp882.141.062	Rp1.468.944.773	-1	-Rp3.499.271.920	Rp1.343.685.482.000	-0,00260
BIPI	2021	Rp3.015.003.600	Rp1.204.851.550	Rp1.034.681.060	-1	-Rp3.185.174.090	Rp953.520.745.000	-0,00334
BIPI	2022	Rp7.948.093.705	Rp14.268.930.060	Rp11.541.712.375	-1	-Rp10.675.311.390	Rp1.130.280.124.000	-0,00944
BOSS	2018	Rp41.273.654.832	Rp4.008.721.587	Rp1.413.979.899	-1	-Rp43.868.396.520	Rp1.217.756.185.000	-0,03602
BOSS	2019	Rp16.273.986.385	Rp13.178.233.243	-Rp37.728.850.376	-1	-Rp67.181.070.004	Rp1.253.551.407.000	-0,05359
BOSS	2020	-Rp91.503.235.488	Rp14.765.248.792	Rp17.895.035.014	-1	Rp94.633.021.710	Rp1.343.685.482.000	0,07043
BOSS	2021	-Rp156.178.056.911	Rp12.075.644.220	-Rp20.237.096.265	-1	Rp123.865.316.426	Rp953.520.745.000	0,12990
BOSS	2022	Rp68.951.318.267	Rp8.806.807.037	Rp33.934.427.060	-1	-Rp43.823.698.244	Rp1.130.280.124.000	-0,03877
BSSR	2018	-Rp1.350.513.250.116	Rp208.047.338.392	Rp1.220.867.600.209	-1	Rp2.363.333.511.932	Rp3.549.296.252.317	0,66586
BSSR	2019	Rp589.194.044.789	Rp253.290.031.555	Rp493.964.885.942	-1	-Rp348.519.190.403	Rp3.484.720.185.718	-0,10001
BSSR	2020	Rp584.075.604.340	Rp206.127.374.570	Rp531.592.373.085	-1	-Rp258.610.605.825	Rp3.724.963.831.563	-0,06943
BSSR	2021	-Rp3.773.294.426.529	Rp287.743.215.091	-Rp3.386.149.196.655	-1	Rp99.402.014.783	Rp6.211.543.420.564	0,01600
BSSR	2022	-Rp4.849.523.714.389	-Rp413.220.594.944	-Rp3.971.833.723.985	-1	Rp1.290.910.585.348	Rp6.368.374.128.899	0,20271
BUMI	2018	Rp559.969.594.203	Rp481.271.971.014	-Rp1.591.592.681.159	-1	-Rp2.632.834.246.377	Rp56.619.912.159.420	-0,04650
BUMI	2019	Rp449.341.861.111	Rp448.889.916.667	-Rp809.863.402.778	-1	-Rp1.708.095.180.556	Rp51.427.858.027.778	-0,03321
BUMI	2020	Rp573.505.458.333	Rp448.889.916.667	Rp521.972.027.778	-1	-Rp500.423.347.222	Rp36.575.523.333.333	-0,01368
BUMI	2021	Rp3.724.507.323.944	Rp198.600.971.831	Rp3.342.367.718.310	-1	-Rp580.740.577.465	Rp61.312.307.887.329	-0,00947
BUMI	2022	Rp4.165.937.472.973	Rp147.960.797.297	Rp3.411.966.189.189	-1	-Rp901.932.081.081	Rp54.706.915.540.540	-0,01649
BYAN	2018	Rp10.089.380.030.832	Rp568.626.310.341	Rp8.281.816.212.897	-1	-Rp2.376.190.128.276	Rp16.665.660.005.571	-0,14258
BYAN	2019	Rp4.331.904.268.370	Rp725.516.891.205	Rp687.775.189.670	-1	-Rp4.369.645.969.905	Rp17.766.035.749.823	-0,24596
BYAN	2020	Rp6.017.695.800.935	-Rp852.830.121.325	Rp5.091.552.389.105	-1	-Rp73.313.290.505	Rp22.846.221.435.310	-0,00321

KODE	TAHUN	NIO	DEP	CFO	-1	(NIO + DEP - CFO)*(-1)	TOTAL ASET	CONACC
BYAN	2021	-Rp23.223.849.710.329	Rp843.950.150.259	-Rp21.547.487.508.708	-1	Rp832.412.051.362	Rp34.726.639.253.379	0,02397
BYAN	2022	Rp46.332.672.569.591	Rp983.564.163.064	Rp33.501.241.401.006	-1	-Rp13.814.995.331.649	Rp62.066.013.405.315	-0,22259
CNKO	2018	Rp190.348.124.000	-Rp18.195.040.000	Rp205.147.952.000	-1	Rp32.994.868.000	Rp2.703.608.742.000	0,01220
CNKO	2019	Rp95.022.738.000	-Rp22.878.878.000	Rp176.695.988.000	-1	Rp104.552.128.000	Rp1.635.154.338.000	0,06394
CNKO	2020	Rp110.369.779.000	Rp22.941.964.000	Rp204.284.147.000	-1	Rp70.972.404.000	Rp1.110.213.240.000	0,06393
CNKO	2021	Rp133.736.289.000	Rp23.050.782.000	Rp184.980.960.000	-1	Rp28.193.889.000	Rp1.200.684.263.600	0,02348
CNKO	2022	Rp105.835.270.003	Rp63.025.000.000	Rp460.082.758.000	-1	Rp291.222.487.997	Rp2.905.892.550.000	0,10022
DOID	2018	-Rp1.487.897.252.700	Rp933.772.383.900	Rp1.199.681.106.300	-1	Rp1.753.805.975.100	Rp8.170.253.505.900	0,21466
DOID	2019	-Rp1.027.050.206.400	Rp1.076.283.914.400	Rp976.851.252.000	-1	Rp927.617.544.000	Rp8.509.760.575.200	0,10901
DOID	2020	Rp369.185.608.300	Rp1.041.649.008.800	Rp1.447.575.150.400	-1	Rp36.740.533.300	Rp6.918.593.246.300	0,00531
DOID	2021	Rp944.012.384.000	Rp1.083.777.387.000	Rp1.009.074.773.000	-1	-Rp1.018.714.998.000	Rp11.451.708.149.000	-0,08896
DOID	2022	-Rp1.304.052.492.800	Rp394.574.252.800	Rp1.594.656.294.400	-1	Rp2.504.134.534.400	Rp10.054.959.404.800	0,24904
DSSA	2018	-Rp23.058.093.800	Rp444.929.030	Rp9.550.920.820	-1	Rp32.164.085.590	Rp237.075.361.810	0,13567
DSSA	2019	-Rp16.651.338.480	Rp423.052.140	Rp15.225.004.410	-1	Rp31.453.290.750	Rp260.328.114.480	0,12082
DSSA	2020	Rp12.155.096.800	-Rp3.430.521.920	Rp22.930.055.890	-1	Rp14.205.481.010	Rp203.016.148.650	0,06997
DSSA	2021	-Rp34.799.681.560	-Rp789.846.960	Rp30.586.862.110	-1	Rp66.176.390.630	Rp210.705.088.720	0,31407
DSSA	2022	Rp106.949.914.680	Rp11.921.448.180	Rp125.534.131.080	-1	Rp6.662.768.220	Rp385.870.795.080	0,01727
DWGL	2018	Rp98.967.930.000	Rp2.391.631.000	Rp194.046.319.000	-1	Rp92.686.758.000	Rp1.603.630.551.000	0,05780
DWGL	2019	-Rp109.397.771.000	-Rp411.979.000	-Rp32.363.199.000	-1	Rp77.446.551.000	Rp863.888.032.000	0,08965
DWGL	2020	-Rp143.506.227.000	Rp74.799.000	Rp124.185.391.000	-1	Rp267.616.819.000	Rp703.672.417.000	0,38031
DWGL	2021	Rp123.005.516.000	Rp307.909.000	Rp61.321.634.000	-1	-Rp61.991.791.000	Rp1.245.705.842.000	-0,04976
DWGL	2022	Rp59.523.845.000	Rp1.545.242.000	Rp239.810.740.000	-1	Rp178.741.653.000	Rp1.421.234.992.000	0,12577
FIRE	2018	-Rp9.561.526.208.000	-Rp8.096.383.352.000	Rp21.885.536.602.000	-1	Rp39.543.446.162.000	Rp573.239.122.990.000	0,06898
FIRE	2019	Rp43.801.733.803.000	Rp14.238.695.649.000	Rp13.553.542.510.000	-1	-Rp44.486.886.942.000	Rp543.257.046.224.000	-0,08189
FIRE	2020	Rp79.418.778.408.000	Rp11.262.675.381.000	Rp92.670.043.291.000	-1	Rp1.988.589.502.000	Rp505.302.049.812.000	0,00394

KODE	TAHUN	NIO	DEP	CFO	-1	(NIO + DEP - CFO)*(-1)	TOTAL ASET	CONACC
FIRE	2021	-Rp21.904.628.606.000	-Rp9.469.726.562.000	-Rp22.154.295.809.000	-1	Rp9.220.059.359.000	Rp494.252.757.734.000	0,01865
FIRE	2022	-Rp19.651.804.892.000	-Rp10.273.571.264.000	-Rp20.264.530.244.000	-1	Rp9.660.845.912.000	Rp364.324.214.971.000	0,02652
GEMS	2018	Rp98.482.813.251	-Rp4.392.085.139	Rp382.730.942	-1	-Rp93.707.997.170	Rp484.423.221.330	-0,19344
GEMS	2019	Rp80.012.125.409	-Rp4.345.349.838	Rp522.224.511	-1	-Rp75.144.551.060	Rp561.284.594.073	-0,13388
GEMS	2020	Rp91.927.664.509	Rp34.746.286.304	Rp567.548.899	-1	-Rp126.106.401.914	Rp553.478.132.403	-0,22784
GEMS	2021	-Rp330.328.502.783	-Rp7.909.753.128	Rp622.434.864	-1	Rp338.860.690.775	Rp581.147.882.837	0,58309
GEMS	2022	-Rp284.469.830.688	Rp126.367.350.708	Rp273.761.812	-1	Rp158.376.241.792	Rp718.099.207.344	0,22055
HRUM	2018	Rp4.263.017.347.740	Rp833.409.790.280	Rp2.203.031.104.980	-1	-Rp2.893.396.033.040	Rp41.398.324.189.700	-0,06989
HRUM	2019	Rp2.487.238.465.540	Rp442.857.204.784	Rp2.290.604.416.952	-1	-Rp639.491.253.372	Rp43.450.395.467.232	-0,01472
HRUM	2020	-Rp38.260.077.805.149	Rp3.140.873.540.868	Rp28.466.170.796.616	-1	Rp63.585.375.060.897	Rp29.733.473.911.687	2,13851
HRUM	2021	-Rp119.279.126.529	Rp6.235.758.267.066	Rp552.297.295.521	-1	-Rp5.564.181.845.016	Rp31.805.460.419.580	-0,17494
HRUM	2022	Rp4.277.619.147.530	Rp14.396.572.974.938	Rp1.518.573.213.050	-1	-Rp17.155.618.909.418	Rp34.531.659.907.172	-0,49681
IATA	2018	-Rp16.790.733.981	Rp11.634.542.235	Rp16.792.746.840	-1	Rp21.948.938.586	Rp991.120.751.559	0,02215
IATA	2019	-Rp89.305.751.212	Rp47.788.579.780	Rp36.632.054.210	-1	Rp78.149.225.642	Rp849.368.990.587	0,09201
IATA	2020	-Rp90.435.885.995	Rp45.636.530.030	Rp36.285.479.230	-1	Rp81.084.835.195	Rp760.123.429.065	0,10667
IATA	2021	-Rp20.781.214.641	Rp7.736.808.759	Rp1.427.856.023	-1	Rp14.472.261.905	Rp1.433.645.176.600	0,01009
IATA	2022	Rp365.345.238.740	Rp12.139.439.659	-Rp7.032.008.696	-1	-Rp384.516.687.095	Rp2.836.141.879.883	-0,13558
INDY	2018	Rp26.507.642	Rp914.890	Rp29.029.450	-1	Rp1.606.918	Rp3.669.952.693	0,00044
INDY	2019	Rp54.134.699	-Rp124.907.867	Rp156.092.715	-1	Rp226.865.883	Rp3.616.163.065	0,06274
INDY	2020	-Rp9.917.719	Rp13.523.248	Rp12.268.156	-1	Rp8.662.627	Rp3.493.702.857	0,00248
INDY	2021	Rp50.210.748	Rp4.401.680	Rp48.508.309	-1	-Rp6.104.119	Rp5.708.466.000	-0,00107
INDY	2022	Rp101.033.723	Rp7.857.158	Rp92.607.545	-1	-Rp16.283.336	Rp6.173.842.600	-0,00264
ITMG	2018	Rp5.319.783.603	Rp872.248.554	Rp5.139.234.495	-1	-Rp1.052.797.662	Rp20.892.144.160	-0,05039
ITMG	2019	Rp2.584.307.108	Rp845.013.988	Rp1.243.527.856	-1	-Rp2.185.793.240	Rp16.806.878.941	-0,13005
ITMG	2020	Rp1.023.360.065	Rp1.142.899.940	Rp2.436.540.015	-1	Rp270.280.010	Rp16.342.462.045	0,01654

KODE	TAHUN	NIO	DEP	CFO	-1	(NIO + DEP - CFO)*(-1)	TOTAL ASET	CONACC
ITMG	2021	Rp886.219.052	Rp1.065.865.762	Rp8.814.203.873	-1	Rp6.862.119.059	Rp23.775.564.291	0,28862
ITMG	2022	Rp24.301.122.952	Rp1.551.627.185	Rp20.851.000.032	-1	-Rp5.001.750.105	Rp41.532.624.387	-0,12043
KKGI	2018	Rp18.981.169.812	Rp6.393.191.496	Rp112.230.897.480	-1	Rp86.856.536.172	Rp1.698.117.665.301	0,05115
KKGI	2019	Rp83.464.634.418	Rp28.426.613.633	Rp197.204.534.756	-1	Rp85.313.286.705	Rp1.756.454.418.837	0,04857
KKGI	2020	-Rp13.097.367.010	Rp35.185.839.325	Rp596.424.283.000	-1	Rp574.335.810.685	Rp1.533.048.231.715	0,37464
KKGI	2021	Rp480.897.547.940	Rp28.594.476.702	Rp525.457.508.859	-1	Rp15.965.484.217	Rp1.886.109.338.583	0,00846
KKGI	2022	Rp944.815.689.712	Rp32.446.508.904	Rp514.932.686.337	-1	-Rp462.329.512.279	Rp2.677.175.358.390	-0,17269
MBAP	2018	Rp423.669.600.808	Rp50.980.878.060	Rp393.605.982.088	-1	-Rp81.044.496.780	Rp2.512.587.623.022	-0,03226
MBAP	2019	Rp413.409.456.748	Rp94.803.332.593	Rp720.915.590.700	-1	Rp212.702.801.359	Rp2.676.321.844.389	0,07948
MBAP	2020	Rp514.888.412.220	Rp80.835.881.945	Rp629.310.838.065	-1	Rp33.586.543.900	Rp2.566.730.603.710	0,01309
MBAP	2021	-Rp1.836.892.070.926	-Rp145.657.188.336	-Rp1.531.614.524.154	-1	Rp450.934.735.108	Rp3.679.732.428.042	0,12255
MBAP	2022	-Rp3.585.957.475.512	-Rp158.424.371.448	-Rp3.138.906.941.424	-1	Rp605.474.905.536	Rp3.902.143.729.920	0,15516
MBSS	2018	-Rp16.748.868.000	Rp28.826.097.000	Rp19.052.203.000	-1	Rp6.974.974.000	Rp239.708.560.000	0,02910
MBSS	2019	Rp1.808.168.000	Rp20.540.109.000	Rp24.410.795.000	-1	Rp2.062.518.000	Rp218.135.430.000	0,00946
MBSS	2020	-Rp14.975.954.000	Rp21.436.167.000	Rp17.106.175.000	-1	Rp10.645.962.000	Rp194.859.060.000	0,05463
MBSS	2021	Rp12.142.010.000	Rp20.733.400.000	Rp23.663.980.000	-1	-Rp9.211.430.000	Rp177.639.085.000	-0,05185
MBSS	2022	Rp27.864.707.000	-Rp201.378.827.000	Rp46.529.139.000	-1	Rp220.043.259.000	Rp210.993.872.000	1,04289
MYOH	2018	Rp600.201.667.449	Rp200.779.065.000	Rp790.118.157.843	-1	-Rp10.862.574.606	Rp2.191.353.225.138	-0,00496
MYOH	2019	Rp566.816.815.064	Rp1.435.430.276	-Rp169.984.187.659	-1	-Rp738.236.432.999	Rp2.274.100.276.356	-0,32463
MYOH	2020	Rp422.730.630.736	Rp5.696.908.828	-Rp35.645.603.812	-1	-Rp464.073.143.376	Rp2.201.958.293.348	-0,21075
MYOH	2021	Rp493.970.982.978	Rp5.589.579.996	Rp849.285.538.024	-1	Rp349.724.975.050	Rp2.341.157.606.128	0,14938
MYOH	2022	Rp291.532.776.504	Rp5.606.602.544	Rp2.858.509.066.984	-1	Rp2.561.369.687.936	Rp2.642.660.560.120	0,96924
PSSI	2018	Rp224.718.865.947	Rp177.766.250.787	Rp315.525.031.938	-1	-Rp86.960.084.796	Rp1.594.568.465.487	-0,05454
PSSI	2019	Rp174.944.571.535	Rp208.140.673.872	Rp345.827.673.999	-1	-Rp37.257.571.408	Rp1.990.602.807.233	-0,01872
PSSI	2020	-Rp99.666.578.830	-Rp216.093.889.375	Rp379.451.708.545	-1	Rp695.212.176.750	Rp2.071.120.270.765	0,33567

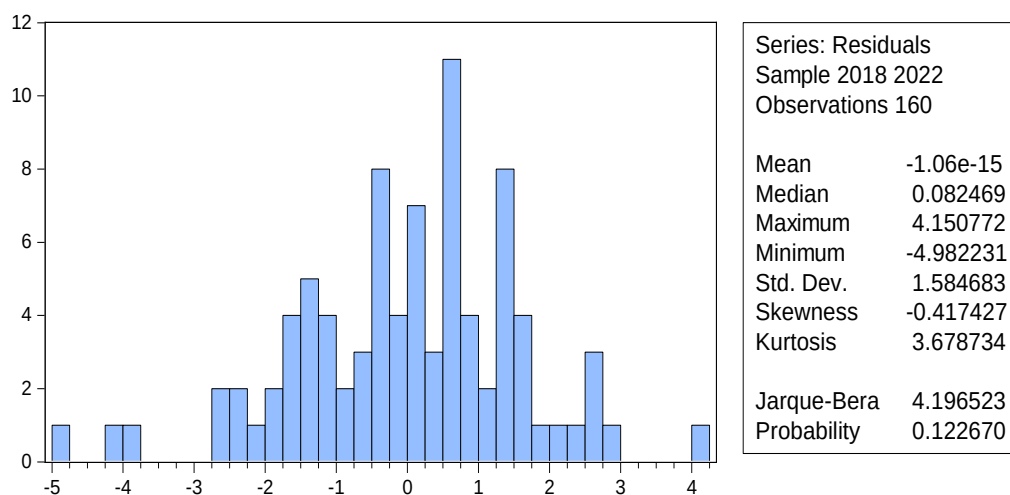
KODE	TAHUN	NIO	DEP	CFO	-1	(NIO + DEP - CFO)*(-1)	TOTAL ASET	CONACC
PSSI	2021	Rp395.610.921.607	Rp196.978.679.271	Rp514.490.383.997	-1	-Rp78.099.216.881	Rp2.300.678.624.350	-0,03395
PSSI	2022	Rp736.655.279.405	Rp210.896.754.833	Rp755.080.748.009	-1	-Rp192.471.286.229	Rp2.821.424.805.757	-0,06822
PTBA	2018	Rp6.283.088.000	-Rp718.491.000	Rp7.867.786.000	-1	Rp2.303.189.000	Rp24.172.933.000	0,09528
PTBA	2019	-Rp5.014.355.000	-Rp791.917.000	Rp4.296.479.000	-1	Rp10.102.751.000	Rp26.098.052.000	0,38711
PTBA	2020	-Rp2.520.425.000	Rp1.030.975.000	Rp3.513.628.000	-1	Rp5.003.078.000	Rp24.056.755.000	0,20797
PTBA	2021	Rp9.959.025.000	Rp1.242.062.000	-Rp1.079.507.005	-1	-Rp12.280.594.005	Rp36.123.703.000	-0,33996
PTBA	2022	Rp15.145.421.000	Rp1.532.565.000	Rp1.252.743.900	-1	-Rp15.425.242.100	Rp45.359.207.000	-0,34007
RIGS	2018	-Rp44.793.777.000	-Rp100.563.706.000	Rp78.207.461.000	-1	Rp223.564.944.000	Rp1.090.240.833.500	0,20506
RIGS	2019	-Rp45.074.679.390	Rp76.860.113.616	Rp37.990.005.378	-1	Rp6.204.571.152	Rp790.856.761.734	0,00785
RIGS	2020	Rp19.756.346.312	Rp51.233.092.992	Rp30.612.836.748	-1	-Rp40.376.602.556	Rp660.305.231.624	-0,06115
RIGS	2021	Rp14.171.584.641	Rp62.653.819.330	-Rp63.324.085.959	-1	-Rp140.149.489.930	Rp601.546.351.784	-0,23298
RIGS	2022	-Rp37.155.061.828	Rp74.366.191.699	Rp83.131.447.320	-1	Rp45.920.317.449	Rp557.911.140.337	0,08231
SMMT	2018	Rp84.584.567.691	Rp39.334.437.662	Rp53.183.856.754	-1	-Rp70.735.148.599	Rp831.965.937.268	-0,08502
SMMT	2019	Rp6.234.017.119	Rp45.778.109.900	Rp49.139.143.652	-1	-Rp2.872.983.367	Rp871.513.339.763	-0,00330
SMMT	2020	-Rp23.386.627.883	Rp42.376.487.582	Rp8.676.404.078	-1	-Rp10.313.455.621	Rp881.786.218.140	-0,01170
SMMT	2021	Rp258.001.970.758	Rp55.537.738.146	Rp123.403.962.903	-1	-Rp190.135.746.001	Rp1.051.640.434.770	-0,18080
SMMT	2022	Rp96.344.208.783	Rp36.767.024.457	Rp54.745.220.274	-1	-Rp78.366.012.966	Rp1.182.852.785.319	-0,06625
TCPI	2018	Rp267.723.000.000	Rp141.025.000.000	Rp368.970.000.000	-1	-Rp39.778.000.000	Rp2.755.731.000.000	-0,01443
TCPI	2019	Rp269.950.000.000	Rp177.677.000.000	Rp599.995.000.000	-1	Rp152.368.000.000	Rp3.077.535.000.000	0,04951
TCPI	2020	Rp57.886.000.000	Rp198.012.000.000	Rp295.509.000.000	-1	Rp39.611.000.000	Rp2.752.211.000.000	0,01439
TCPI	2021	Rp85.411.000.000	Rp227.539.000.000	Rp452.680.000.000	-1	Rp139.730.000.000	Rp2.847.296.000.000	0,04907
TCPI	2022	Rp116.698.000.000	Rp273.505.000.000	Rp445.367.000.000	-1	Rp55.164.000.000	Rp2.809.869.000.000	0,01963
TEBE	2018	Rp103.898.315.000	Rp28.118.373.000	Rp142.002.749.000	-1	Rp9.986.061.000	Rp892.497.417.000	0,01119
TEBE	2019	Rp85.134.295.000	Rp56.785.323.000	Rp84.576.972.000	-1	-Rp57.342.646.000	Rp898.813.890.000	-0,06380
TEBE	2020	Rp10.661.653.000	Rp56.084.553.000	Rp67.033.007.000	-1	Rp286.801.000	Rp834.038.915.000	0,00034

KODE	TAHUN	NIO	DEP	CFO	-1	(NIO + DEP - CFO)*(-1)	TOTAL ASET	CONACC
TEBE	2021	Rp208.350.578.000	Rp51.370.409.000	Rp281.172.107.000	-1	Rp21.451.120.000	Rp989.060.914.000	0,02169
TEBE	2022	Rp418.015.565.000	Rp52.326.968.000	Rp410.703.546.000	-1	-Rp59.638.987.000	Rp1.302.505.387.000	-0,04579
TOBA	2018	Rp34.308.035.000	Rp2.312.481.000	Rp30.006.491.000	-1	-Rp6.614.025.000	Rp501.883.194.000	-0,01318
TOBA	2019	Rp82.516.881.000	Rp4.289.355.000	-Rp127.099.479.000	-1	-Rp213.905.715.000	Rp634.640.456.000	-0,33705
TOBA	2020	Rp63.811.526.000	Rp10.321.426.000	-Rp111.920.343.000	-1	-Rp186.053.295.000	Rp771.871.787.000	-0,24104
TOBA	2021	Rp110.458.980.000	Rp13.993.227.000	Rp21.974.798.000	-1	-Rp102.477.409.000	Rp858.101.884.000	-0,11942
TOBA	2022	Rp137.724.883.000	Rp7.251.465.000	Rp107.239.239	-1	-Rp144.869.108.761	Rp899.329.557.000	-0,16109
TPMA	2018	Rp117.771.569.154	Rp128.731.658.814	Rp222.109.549.038	-1	-Rp24.393.678.930	Rp1.614.306.459.474	-0,01511
TPMA	2019	Rp122.488.842.213	Rp131.391.876.673	Rp177.662.592.362	-1	-Rp76.218.126.524	Rp1.551.849.033.384	-0,04911
TPMA	2020	-Rp36.140.282.360	Rp146.699.574.385	Rp236.110.167.930	-1	Rp125.550.875.905	Rp1.463.552.671.035	0,08579
TPMA	2021	-Rp63.747.684.985	Rp161.261.973.909	Rp238.855.440.354	-1	Rp141.341.151.430	Rp1.416.289.286.220	0,09980
TPMA	2022	Rp236.791.915.746	Rp186.283.796.268	Rp409.575.053.194	-1	-Rp13.500.658.820	Rp1.689.220.641.764	-0,00799

LAMPIRAN III

UJI ASUMSI KLASIK *EViews 9.0*

UJI NORMALITAS



UJI AUTOKORELASI

Breusch-Godfrey Serial Correlation LM Test:

F-statistic	2.353493	Prob. F(2,79)	0.1017
Obs*R-squared	4.835925	Prob. Chi-Square(2)	0.0891

UJI MULTIKOLINEARITAS

Variance Inflation Factors
Date: 05/05/24 Time: 15:53
Sample: 2018 2022
Included observations: 160

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.201716	6.287127	NA
FD	0.003251	1.500920	1.055957
KM	0.585281	2.117492	1.167718
KP	0.918175	3.322282	1.154137
LV	0.005874	1.193299	1.050407

UJI HETEROSKEDASTISITAS

Heteroskedasticity Test: White

F-statistic	0.582226	Prob. F(14,71)	0.8702
Obs*R-squared	8.856476	Prob. Chi-Square(14)	0.8401
Scaled explained SS	13.09587	Prob. Chi-Square(14)	0.5190

ESTIMASI MODEL

Model Common Effect

Dependent Variable: KA?
 Method: Pooled Least Squares
 Date: 05/08/24 Time: 20:43
 Sample: 2018 2022
 Included observations: 5
 Cross-sections included: 32
 Total pool (balanced) observations: 160

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.529811	0.419971	3.646259	0.0004
FD?	-0.584410	0.248176	-2.354821	0.0197
KM?	0.617422	0.257110	2.401392	0.0175
KP?	0.528921	0.237621	2.225902	0.0274
LV?	0.649761	0.277762	2.339272	0.0206
R-squared	0.710683	Mean dependent var		0.246002
Adjusted R-squared	0.674847	S.D. dependent var		0.385164
S.E. of regression	0.694669	Akaike info criterion		2.990309
Sum squared resid	59.80362	Schwarz criterion		1.086408
Log likelihood	-534.2247	Hannan-Quinn criter.		1.029332
F-statistic	5.418456	Durbin-Watson stat		1.938277
Prob(F-statistic)	0.000058			

Model Fixed Effect

Dependent Variable: KA?
 Method: Pooled Least Squares
 Date: 05/08/24 Time: 20:44
 Sample: 2018 2022
 Included observations: 5
 Cross-sections included: 32
 Total pool (balanced) observations: 160

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.485046	0.318117	4.668238	0.0000
FD?	-0.567512	0.223205	-2.542560	0.0120
KM?	0.582475	0.239722	2.429794	0.0162
KP?	0.479882	0.217017	2.211265	0.0284
LV?	0.625633	0.285310	2.192818	0.0298
Fixed Effects (Cross)				
_ADRO--C	0.552353			
_AIMS--C	-0.074499			
_ARII--C	2.472035			
_BBRM--C	0.242598			
_BESS--C	0.855921			
_BIPI--C	3.869169			
_BOSS--C	-1.577785			
_BSSR--C	5.612053			
_BUMI--C	1.316645			
_BYAN--C	-1.260267			

_CNKO--C	1.225992
_DOID--C	0.164019
_DSSA--C	2.636370
_DWGL--C	-0.291680
_FIRE--C	0.958216
_GEMS--C	-0.227937
_HRUM--C	-2.569793
_IATA--C	-2.904845
_INDY--C	3.392507
_ITMG--C	0.492854
_KKG1--C	-0.934953
_MBAP--C	-1.998429
_MBSS--C	-1.781465
_MYOH--C	0.019376
_PSSI--C	0.130386
_PTBA--C	0.246945
_RIGS--C	-1.095585
_SMMT--C	-2.798230
_TCPI--C	-1.440830
_TEBE--C	-0.017198
_TOBA--C	-0.418285
_TPMA--C	-0.220657

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.745766	Mean dependent var	0.246002
Adjusted R-squared	0.691103	S.D. dependent var	0.385164
S.E. of regression	0.570399	Akaike info criterion	1.964260
Sum squared resid	52.18096	Schwarz criterion	2.656174
Log likelihood	-301.1408	Hannan-Quinn criter.	1.245223
F-statistic	3.872417	Durbin-Watson stat	2.925764
Prob(F-statistic)	0.000064		

Model Random Effect

Dependent Variable: KA?
Method: Pooled EGLS (Cross-section random effects)
Date: 05/08/24 Time: 20:46
Sample: 2018 2022
Included observations: 5
Cross-sections included: 32
Total pool (balanced) observations: 160
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.478952	0.296391	4.989868	0.0000
FD?	-0.549812	0.215367	-2.552907	0.0116
KM?	0.578261	0.228859	2.526713	0.0125
KP?	0.465890	0.209874	2.219856	0.0278
LV?	0.607618	0.275722	2.203734	0.0290
Random Effects (Cross)				
_ADRO--C	1.456396			

_AIMS—C	0.205529
_ARII—C	1.352257
_BBRM—C	3.673164
_BESS—C	0.481910
_BIPI—C	1.255575
_BOSS—C	-1.742094
_BSSR—C	1.167460
_BUMI—C	5.082720
_BYAN—C	0.058886
_CNKO—C	-1.082244
_DOID—C	2.265177
_DSSA—C	1.062967
_DWGL—C	-2.143646
_FIRE—C	0.104073
_GEMS—C	0.585879
_HRUM—C	-0.438111
_IATA—C	-0.480446
_INDY—C	1.589055
_ITMG—C	0.170366
_KKG1—C	-0.185681
_MBAP—C	-0.178359
_MBSS—C	-0.145880
_MYOH—C	0.268789
_PSSI—C	0.244766
_PTBA—C	0.051942
_RIGS—C	-0.900802
_SMMT—C	-0.767188
_TCPI—C	-0.218737
_TEBE—C	0.141418
_TOBA—C	0.217430
_TPMA—C	0.140242

Effects Specification		S.D.	Rho
Cross-section random		6.081323	0.2107
Idiosyncratic random		11.77099	0.7893
Weighted Statistics			
R-squared	0.729375	Mean dependent var	0.246002
Adjusted R-squared	0.686189	S.D. dependent var	0.385164
S.E. of regression	1.163058	Sum squared resid	2.196692
F-statistic	2.366724	Durbin-Watson stat	2.402140
Prob(F-statistic)	0.000089		

Uji Chow

Redundant Fixed Effects Tests
Pool: KODE
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	2.048700	(31,124)	0.0030

Cross-section Chi-square	66.167833	31	0.0002
--------------------------	-----------	----	--------

Uji Hausman

Correlated Random Effects - Hausman Test

Pool: KODE

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	12.324405	4	0.0182

Koefisien Determinasi

R-squared	0.745766	Mean dependent var	0.246002
Adjusted R-squared	0.691103	S.D. dependent var	0.385164
S.E. of regression	0.570399	Akaike info criterion	1.964260
Sum squared resid	52.18096	Schwarz criterion	2.656174
Log likelihood	-301.1408	Hannan-Quinn criter.	1.245223
F-statistic	3.872417	Durbin-Watson stat	2.925764
Prob(F-statistic)	0.000064		

Uji Simultan (Uji F)

R-squared	0.745766	Mean dependent var	0.246002
Adjusted R-squared	0.691103	S.D. dependent var	0.385164
S.E. of regression	0.570399	Akaike info criterion	1.964260
Sum squared resid	52.18096	Schwarz criterion	2.656174
Log likelihood	-301.1408	Hannan-Quinn criter.	1.245223
F-statistic	3.872417	Durbin-Watson stat	2.925764
Prob(F-statistic)	0.000064		

Uji Parsial (Uji T)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.485046	0.318117	4.668238	0.0000
FD?	-0.567512	0.223205	-2.542560	0.0120
KM?	0.582475	0.239722	2.429794	0.0162
KP?	0.479882	0.217017	2.211265	0.0284
LV?	0.625633	0.285310	2.192818	0.0298

LAMPIRAN IV

F TABEL

dk2=dk	dk1=dk									
	1	2	3	4	5	6	7	8	9	10
1	161	199	216	225	230	234	237	239	241	242
2	18.51	19	19.16	19.25	19.3	19.33	19.35	19.37	19.38	19.4
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.9	2.85
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.8	2.75
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.6
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41
19	4.38	3.52	3.13	2.9	2.74	2.63	2.54	2.48	2.42	2.38
20	4.35	3.49	3.1	2.87	2.71	2.6	2.51	2.45	2.39	2.35
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32
22	4.3	3.44	3.05	2.82	2.66	2.55	2.46	2.4	2.34	2.30
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27
24	4.26	3.4	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16
31	4.16	3.3	2.91	2.68	2.52	2.41	2.32	2.25	2.2	2.15
32	4.15	3.29	2.9	2.67	2.51	2.4	2.31	2.24	2.19	2.14
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28	2.21	2.15	2.11
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.2	2.14	2.1
38	4.1	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08

dk2=dk	dk1=dk									
	1	2	3	4	5	6	7	8	9	10
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08
41	4.08	3.23	2.83	2.60	2.44	2.33	2.24	2.17	2.12	2.07
42	4.07	3.22	2.83	2.59	2.44	2.32	2.24	2.17	2.11	2.06
43	4.07	3.21	2.82	2.59	2.43	2.32	2.23	2.16	2.11	2.06
44	4.06	3.21	2.82	2.58	2.43	2.31	2.23	2.16	2.10	2.05
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04
47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03
49	4.04	3.19	2.79	2.56	2.4	2.29	2.20	2.13	2.08	2.03
50	4.03	3.18	2.79	2.56	2.4	2.29	2.20	2.13	2.07	2.03
51	4.03	3.18	2.79	2.55	2.4	2.28	2.20	2.13	2.07	2.02
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99
61	4.00	3.15	2.76	2.52	2.37	2.25	2.16	2.09	2.04	1.99
62	4.00	3.15	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.99
63	3.99	3.14	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.98
64	3.99	3.14	2.75	2.52	2.36	2.24	2.16	2.09	2.03	1.98
65	3.99	3.14	2.75	2.51	2.36	2.24	2.15	2.08	2.03	1.98
66	3.99	3.14	2.74	2.51	2.35	2.24	2.15	2.08	2.03	1.98
67	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.98
68	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.97
69	3.98	3.13	2.74	2.50	2.35	2.23	2.15	2.08	2.02	1.97
70	3.98	3.13	2.74	2.50	2.35	2.23	2.14	2.07	2.02	1.97
71	3.98	3.13	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.97
72	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96
73	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96
74	3.97	3.12	2.73	2.50	2.34	2.22	2.14	2.07	2.01	1.96
75	3.97	3.12	2.73	2.49	2.34	2.22	2.13	2.06	2.01	1.96
76	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.01	1.96
77	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.96
78	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95
79	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95
80	3.96	3.11	2.72	2.49	2.33	2.21	2.13	2.06	2.00	1.95

dk2=dk	dk1=dk									
	1	2	3	4	5	6	7	8	9	10
81	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95
82	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95
83	3.96	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95
84	3.95	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95
85	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94
86	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94
87	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94
88	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94
89	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94
90	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94
91	3.95	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94
92	3.94	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94
93	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93
94	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93
95	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93
96	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93
97	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93
98	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93
99	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93
100	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.97	1.93
101	3.94	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.93
102	3.93	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92
103	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92
104	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92
105	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92
106	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92
107	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92
108	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92
109	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92
110	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92
111	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92
112	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.96	1.92
113	3.93	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.92
114	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
115	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
116	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
117	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
118	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
119	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
120	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91
121	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91

dk2=dk	dk1=dk									
	1	2	3	4	5	6	7	8	9	10
122	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91
123	3.92	3.07	2.68	2.45	2.29	2.17	2.08	2.01	1.96	1.91
124	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91
125	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91
126	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91
127	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91
128	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91
129	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90
130	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90
131	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90
132	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90
133	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90
134	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90
135	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90
136	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90
137	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90
138	3.91	3.06	2.67	2.44	2.28	2.16	2.08	2.01	1.95	1.90
139	3.91	3.06	2.67	2.44	2.28	2.16	2.08	2.01	1.95	1.90
140	3.91	3.06	2.67	2.44	2.28	2.16	2.08	2.01	1.95	1.90
141	3.91	3.06	2.67	2.44	2.28	2.16	2.08	2.00	1.95	1.90
142	3.91	3.06	2.67	2.44	2.28	2.16	2.07	2.00	1.95	1.90
143	3.91	3.06	2.67	2.43	2.28	2.16	2.07	2.00	1.95	1.90
144	3.91	3.06	2.67	2.43	2.28	2.16	2.07	2.00	1.95	1.90
145	3.91	3.06	2.67	2.43	2.28	2.16	2.07	2.00	1.94	1.90
146	3.91	3.06	2.67	2.43	2.28	2.16	2.07	2.00	1.94	1.90
147	3.91	3.06	2.67	2.43	2.28	2.16	2.07	2.00	1.94	1.90
148	3.91	3.06	2.67	2.43	2.28	2.16	2.07	2.00	1.94	1.90
149	3.90	3.06	2.67	2.43	2.27	2.16	2.07	2.00	1.94	1.89
150	3.90	3.06	2.66	2.43	2.27	2.16	2.07	2.00	1.94	1.89
151	3.90	3.06	2.66	2.43	2.27	2.16	2.07	2.00	1.94	1.89
152	3.90	3.06	2.66	2.43	2.27	2.16	2.07	2.00	1.94	1.89
153	3.90	3.06	2.66	2.43	2.27	2.16	2.07	2.00	1.94	1.89
154	3.90	3.05	2.66	2.43	2.27	2.16	2.07	2.00	1.94	1.89
155	3.90	3.05	2.66	2.43	2.27	2.16	2.07	2.00	1.94	1.89
156	3.90	3.05	2.66	2.43	2.27	2.16	2.07	2.00	1.94	1.89
157	3.90	3.05	2.66	2.43	2.27	2.16	2.07	2.00	1.94	1.89
158	3.90	3.05	2.66	2.43	2.27	2.16	2.07	2.00	1.94	1.89
159	3.90	3.05	2.66	2.43	2.27	2.16	2.07	2.00	1.94	1.89
160	3.90	3.05	2.66	2.43	2.27	2.16	2.07	2.00	1.94	1.89
161	3.90	3.05	2.66	2.43	2.27	2.16	2.07	2.00	1.94	1.89
162	3.90	3.05	2.66	2.43	2.27	2.15	2.07	2.00	1.94	1.89

dk2=dk	dk1=dk									
	1	2	3	4	5	6	7	8	9	10
163	3.90	3.05	2.66	2.43	2.27	2.15	2.07	2.00	1.94	1.89
164	3.90	3.05	2.66	2.43	2.27	2.15	2.07	2.00	1.94	1.89
165	3.90	3.05	2.66	2.43	2.27	2.15	2.07	1.99	1.94	1.89
166	3.90	3.05	2.66	2.43	2.27	2.15	2.07	1.99	1.94	1.89
167	3.90	3.05	2.66	2.43	2.27	2.15	2.06	1.99	1.94	1.89
168	3.90	3.05	2.66	2.43	2.27	2.15	2.06	1.99	1.94	1.89
169	3.90	3.05	2.66	2.43	2.27	2.15	2.06	1.99	1.94	1.89
170	3.90	3.05	2.66	2.42	2.27	2.15	2.06	1.99	1.94	1.89
171	3.90	3.05	2.66	2.42	2.27	2.15	2.06	1.99	1.93	1.89
172	3.90	3.05	2.66	2.42	2.27	2.15	2.06	1.99	1.93	1.89
173	3.90	3.05	2.66	2.42	2.27	2.15	2.06	1.99	1.93	1.89
174	3.90	3.05	2.66	2.42	2.27	2.15	2.06	1.99	1.93	1.89
175	3.90	3.05	2.66	2.42	2.27	2.15	2.06	1.99	1.93	1.89
176	3.89	3.05	2.66	2.42	2.27	2.15	2.06	1.99	1.93	1.88
177	3.89	3.05	2.66	2.42	2.27	2.15	2.06	1.99	1.93	1.88
178	3.89	3.05	2.66	2.42	2.26	2.15	2.06	1.99	1.93	1.88
179	3.89	3.05	2.66	2.42	2.26	2.15	2.06	1.99	1.93	1.88
180	3.89	3.05	2.65	2.42	2.26	2.15	2.06	1.99	1.93	1.88
181	3.89	3.05	2.65	2.42	2.26	2.15	2.06	1.99	1.93	1.88
182	3.89	3.05	2.65	2.42	2.26	2.15	2.06	1.99	1.93	1.88
183	3.89	3.05	2.65	2.42	2.26	2.15	2.06	1.99	1.93	1.88
184	3.89	3.05	2.65	2.42	2.26	2.15	2.06	1.99	1.93	1.88
185	3.89	3.04	2.65	2.42	2.26	2.15	2.06	1.99	1.93	1.88
186	3.89	3.04	2.65	2.42	2.26	2.15	2.06	1.99	1.93	1.88
187	3.89	3.04	2.65	2.42	2.26	2.15	2.06	1.99	1.93	1.88
188	3.89	3.04	2.65	2.42	2.26	2.15	2.06	1.99	1.93	1.88
189	3.89	3.04	2.65	2.42	2.26	2.15	2.06	1.99	1.93	1.88
190	3.89	3.04	2.65	2.42	2.26	2.15	2.06	1.99	1.93	1.88
191	3.89	3.04	2.65	2.42	2.26	2.15	2.06	1.99	1.93	1.88
192	3.89	3.04	2.65	2.42	2.26	2.15	2.06	1.99	1.93	1.88
193	3.89	3.04	2.65	2.42	2.26	2.15	2.06	1.99	1.93	1.88
194	3.89	3.04	2.65	2.42	2.26	2.15	2.06	1.99	1.93	1.88
195	3.89	3.04	2.65	2.42	2.26	2.15	2.06	1.99	1.93	1.88
196	3.89	3.04	2.65	2.42	2.26	2.15	2.06	1.99	1.93	1.88
197	3.89	3.04	2.65	2.42	2.26	2.14	2.06	1.99	1.93	1.88
198	3.89	3.04	2.65	2.42	2.26	2.14	2.06	1.99	1.93	1.88
199	3.89	3.04	2.65	2.42	2.26	2.14	2.06	1.99	1.93	1.88
200	3.89	3.04	2.65	2.42	2.26	2.14	2.06	1.98	1.93	1.88
201	3.89	3.04	2.65	2.42	2.26	2.14	2.06	1.98	1.93	1.88
202	3.89	3.04	2.65	2.42	2.26	2.14	2.06	1.98	1.93	1.88
203	3.89	3.04	2.65	2.42	2.26	2.14	2.05	1.98	1.93	1.88

dk2=dk	dk1=dk									
	1	2	3	4	5	6	7	8	9	10
204	3.89	3.04	2.65	2.42	2.26	2.14	2.05	1.98	1.93	1.88
205	3.89	3.04	2.65	2.42	2.26	2.14	2.05	1.98	1.93	1.88
206	3.89	3.04	2.65	2.42	2.26	2.14	2.05	1.98	1.93	1.88
207	3.89	3.04	2.65	2.42	2.26	2.14	2.05	1.98	1.93	1.88
208	3.89	3.04	2.65	2.42	2.26	2.14	2.05	1.98	1.93	1.88
209	3.89	3.04	2.65	2.41	2.26	2.14	2.05	1.98	1.92	1.88
210	3.89	3.04	2.65	2.41	2.26	2.14	2.05	1.98	1.92	1.88
211	3.89	3.04	2.65	2.41	2.26	2.14	2.05	1.98	1.92	1.88
212	3.89	3.04	2.65	2.41	2.26	2.14	2.05	1.98	1.92	1.88
213	3.89	3.04	2.65	2.41	2.26	2.14	2.05	1.98	1.92	1.88
214	3.89	3.04	2.65	2.41	2.26	2.14	2.05	1.98	1.92	1.88
215	3.89	3.04	2.65	2.41	2.26	2.14	2.05	1.98	1.92	1.87
216	3.88	3.04	2.65	2.41	2.26	2.14	2.05	1.98	1.92	1.87
217	3.88	3.04	2.65	2.41	2.26	2.14	2.05	1.98	1.92	1.87
218	3.88	3.04	2.65	2.41	2.26	2.14	2.05	1.98	1.92	1.87
219	3.88	3.04	2.65	2.41	2.26	2.14	2.05	1.98	1.92	1.87
220	3.88	3.04	2.65	2.41	2.26	2.14	2.05	1.98	1.92	1.87
221	3.88	3.04	2.65	2.41	2.25	2.14	2.05	1.98	1.92	1.87
222	3.88	3.04	2.65	2.41	2.25	2.14	2.05	1.98	1.92	1.87
223	3.88	3.04	2.65	2.41	2.25	2.14	2.05	1.98	1.92	1.87
224	3.88	3.04	2.64	2.41	2.25	2.14	2.05	1.98	1.92	1.87
225	3.88	3.04	2.64	2.41	2.25	2.14	2.05	1.98	1.92	1.87

T TABEL

df	One-Tailed Test						
	0,25	0,10	0,05	0,025	0,01	0,005	0,001
	Two-Tailed Test						
	0,50	0,20	0,10	0,05	0,02	0,01	0,002
1	1,000000	3,077684	6,313752	12,706205	31,820516	63,656741	318,308839
2	0,816497	1,885618	2,919986	4,302653	6,964557	9,924843	22,327125
3	0,764892	1,637744	2,353363	3,182446	4,540703	5,840909	10,214532
4	0,740697	1,533206	2,131847	2,776445	3,746947	4,604095	7,173182
5	0,726687	1,475884	2,015048	2,570582	3,364930	4,032143	5,893430
6	0,717558	1,439756	1,943180	2,446912	3,142668	3,707428	5,207626
7	0,711142	1,414924	1,894579	2,364624	2,997952	3,499483	4,785290
8	0,706387	1,396815	1,859548	2,306004	2,896459	3,355387	4,500791
9	0,702722	1,383029	1,833113	2,262157	2,821438	3,249836	4,296806
10	0,699812	1,372184	1,812461	2,228139	2,763769	3,169273	4,143700
11	0,697445	1,363430	1,795885	2,200985	2,718079	3,105807	4,024701
12	0,695483	1,356217	1,782288	2,178813	2,680998	3,054540	3,929633
13	0,693829	1,350171	1,770933	2,160369	2,650309	3,012276	3,851982
14	0,692417	1,345030	1,761310	2,144787	2,624494	2,976843	3,787390
15	0,691197	1,340606	1,753050	2,131450	2,602480	2,946713	3,732834
16	0,690132	1,336757	1,745884	2,119905	2,583487	2,920782	3,686155
17	0,689195	1,333379	1,739607	2,109816	2,566934	2,898231	3,645767
18	0,688364	1,330391	1,734064	2,100922	2,552380	2,878440	3,610485
19	0,687621	1,327728	1,729133	2,093024	2,539483	2,860935	3,579400
20	0,686954	1,325341	1,724718	2,085963	2,527977	2,845340	3,551808
21	0,686352	1,323188	1,720743	2,079614	2,517648	2,831360	3,527154
22	0,685805	1,321237	1,717144	2,073873	2,508325	2,818756	3,504992
23	0,685306	1,319460	1,713872	2,068658	2,499867	2,807336	3,484964
24	0,684850	1,317836	1,710882	2,063899	2,492159	2,796940	3,466777
25	0,684430	1,316345	1,708141	2,059539	2,485107	2,787436	3,450189
26	0,684043	1,314972	1,705618	2,055529	2,478630	2,778715	3,434997
27	0,683685	1,313703	1,703288	2,051831	2,472660	2,770683	3,421034
28	0,683353	1,312527	1,701131	2,048407	2,467140	2,763262	3,408155
29	0,683044	1,311434	1,699127	2,045230	2,462021	2,756386	3,396240
30	0,682756	1,310415	1,697261	2,042272	2,457262	2,749996	3,385185
31	0,682486	1,309464	1,695519	2,039513	2,452824	2,744042	3,374899
32	0,682234	1,308573	1,693889	2,036933	2,448678	2,738481	3,365306
33	0,681997	1,307737	1,692360	2,034515	2,444794	2,733277	3,356337
34	0,681774	1,306952	1,690924	2,032245	2,441150	2,728394	3,347934
35	0,681564	1,306212	1,689572	2,030108	2,437723	2,723806	3,340045
36	0,681366	1,305514	1,688298	2,028094	2,434494	2,719485	3,332624

df	One-Tailed Test						
	0,25	0,10	0,05	0,025	0,01	0,005	0,001
	Two-Tailed Test						
	0,50	0,20	0,10	0,05	0,02	0,01	0,002
37	0,681178	1,304854	1,687094	2,026192	2,431447	2,715409	3,325631
38	0,681001	1,304230	1,685954	2,024394	2,428568	2,711558	3,319030
39	0,680833	1,303639	1,684875	2,022691	2,425841	2,707913	3,312788
40	0,680673	1,303077	1,683851	2,021075	2,423257	2,704459	3,306878
41	0,680521	1,302543	1,682878	2,019541	2,420803	2,701181	3,301273
42	0,680376	1,302035	1,681952	2,018082	2,418470	2,698066	3,295951
43	0,680238	1,301552	1,681071	2,016692	2,416250	2,695102	3,290890
44	0,680107	1,301090	1,680230	2,015368	2,414134	2,692278	3,286072
45	0,679981	1,300649	1,679427	2,014103	2,412116	2,689585	3,281480
46	0,679861	1,300228	1,678660	2,012896	2,410188	2,687013	3,277098
47	0,679746	1,299825	1,677927	2,011741	2,408345	2,684556	3,272912
48	0,679635	1,299439	1,677224	2,010635	2,406581	2,682204	3,268910
49	0,679530	1,299069	1,676551	2,009575	2,404892	2,679952	3,265079
50	0,679428	1,298714	1,675905	2,008559	2,403272	2,677793	3,261409
51	0,679331	1,298373	1,675285	2,007584	2,401718	2,675722	3,257890
52	0,679237	1,298045	1,674689	2,006647	2,400225	2,673734	3,254512
53	0,679147	1,297730	1,674116	2,005746	2,398790	2,671823	3,251268
54	0,679060	1,297426	1,673565	2,004879	2,397410	2,669985	3,248149
55	0,678977	1,297134	1,673034	2,004045	2,396081	2,668216	3,245149
56	0,678896	1,296853	1,672522	2,003241	2,394801	2,666512	3,242261
57	0,678818	1,296581	1,672029	2,002465	2,393568	2,664870	3,239478
58	0,678743	1,296319	1,671553	2,001717	2,392377	2,663287	3,236795
59	0,678671	1,296066	1,671093	2,000995	2,391229	2,661759	3,234207
60	0,678601	1,295821	1,670649	2,000298	2,390119	2,660283	3,231709
61	0,678533	1,295585	1,670219	1,999624	2,389047	2,658857	3,229296
62	0,678467	1,295356	1,669804	1,998972	2,388011	2,657479	3,226964
63	0,678404	1,295134	1,669402	1,998341	2,387008	2,656145	3,224709
64	0,678342	1,294920	1,669013	1,997730	2,386037	2,654854	3,222527
65	0,678283	1,294712	1,668636	1,997138	2,385097	2,653604	3,220414
66	0,678225	1,294511	1,668271	1,996564	2,384186	2,652394	3,218368
67	0,678169	1,294315	1,667916	1,996008	2,383302	2,651220	3,216386
68	0,678115	1,294126	1,667572	1,995469	2,382446	2,650081	3,214463
69	0,678062	1,293942	1,667239	1,994945	2,381615	2,648977	3,212599
70	0,678011	1,293763	1,666914	1,994437	2,380807	2,647905	3,210789
71	0,677961	1,293589	1,666600	1,993943	2,380024	2,646863	3,209032
72	0,677912	1,293421	1,666294	1,993464	2,379262	2,645852	3,207326
73	0,677865	1,293256	1,665996	1,992997	2,378522	2,644869	3,205668
74	0,677820	1,293097	1,665707	1,992543	2,377802	2,643913	3,204056

df	One-Tailed Test						
	0,25	0,10	0,05	0,025	0,01	0,005	0,001
	Two-Tailed Test						
	0,50	0,20	0,10	0,05	0,02	0,01	0,002
75	0,677775	1,292941	1,665425	1,992102	2,377102	2,642983	3,202489
76	0,677732	1,292790	1,665151	1,991673	2,376420	2,642078	3,200964
77	0,677689	1,292643	1,664885	1,991254	2,375757	2,641198	3,199480
78	0,677648	1,292500	1,664625	1,990847	2,375111	2,640340	3,198035
79	0,677608	1,292360	1,664371	1,990450	2,374482	2,639505	3,196628
80	0,677569	1,292224	1,664125	1,990063	2,373868	2,638691	3,195258
81	0,677531	1,292091	1,663884	1,989686	2,373270	2,637897	3,193922
82	0,677493	1,291961	1,663649	1,989319	2,372687	2,637123	3,192619
83	0,677457	1,291835	1,663420	1,988960	2,372119	2,636369	3,191349
84	0,677422	1,291711	1,663197	1,988610	2,371564	2,635632	3,190111
85	0,677387	1,291591	1,662978	1,988268	2,371022	2,634914	3,188902
86	0,677353	1,291473	1,662765	1,987934	2,370493	2,634212	3,187722
87	0,677320	1,291358	1,662557	1,987608	2,369977	2,633527	3,186569
88	0,677288	1,291246	1,662354	1,987290	2,369472	2,632858	3,185444
89	0,677256	1,291136	1,662155	1,986979	2,368979	2,632204	3,184345
90	0,677225	1,291029	1,661961	1,986675	2,368497	2,631565	3,183271
91	0,677195	1,290924	1,661771	1,986377	2,368026	2,630940	3,182221
92	0,677166	1,290821	1,661585	1,986086	2,367566	2,630330	3,181194
93	0,677137	1,290721	1,661404	1,985802	2,367115	2,629732	3,180191
94	0,677109	1,290623	1,661226	1,985523	2,366674	2,629148	3,179209
95	0,677081	1,290527	1,661052	1,985251	2,366243	2,628576	3,178248
96	0,677054	1,290432	1,660881	1,984984	2,365821	2,628016	3,177308
97	0,677027	1,290340	1,660715	1,984723	2,365407	2,627468	3,176387
98	0,677001	1,290250	1,660551	1,984467	2,365002	2,626931	3,175486
99	0,676976	1,290161	1,660391	1,984217	2,364606	2,626405	3,174604
100	0,676951	1,290075	1,660234	1,983972	2,364217	2,625891	3,173739
101	0,676927	1,289990	1,660081	1,983731	2,363837	2,625386	3,172893
102	0,676903	1,289907	1,659930	1,983495	2,363464	2,624891	3,172063
103	0,676879	1,289825	1,659782	1,983264	2,363098	2,624407	3,171250
104	0,676856	1,289745	1,659637	1,983038	2,362739	2,623932	3,170452
105	0,676833	1,289666	1,659495	1,982815	2,362388	2,623465	3,169670
106	0,676811	1,289589	1,659356	1,982597	2,362043	2,623008	3,168904
107	0,676790	1,289514	1,659219	1,982383	2,361704	2,622560	3,168152
108	0,676768	1,289439	1,659085	1,982173	2,361372	2,622120	3,167414
109	0,676747	1,289367	1,658953	1,981967	2,361046	2,621688	3,166690
110	0,676727	1,289295	1,658824	1,981765	2,360726	2,621265	3,165979
111	0,676706	1,289225	1,658697	1,981567	2,360412	2,620849	3,165282
112	0,676687	1,289156	1,658573	1,981372	2,360104	2,620440	3,164597

df	One-Tailed Test						
	0,25	0,10	0,05	0,025	0,01	0,005	0,001
	Two-Tailed Test						
	0,50	0,20	0,10	0,05	0,02	0,01	0,002
113	0,676667	1,289088	1,658450	1,981180	2,359801	2,620039	3,163925
114	0,676648	1,289022	1,658330	1,980992	2,359504	2,619645	3,163265
115	0,676629	1,288957	1,658212	1,980808	2,359212	2,619258	3,162616
116	0,676611	1,288892	1,658096	1,980626	2,358924	2,618878	3,161979
117	0,676592	1,288829	1,657982	1,980448	2,358642	2,618504	3,161353
118	0,676575	1,288767	1,657870	1,980272	2,358365	2,618137	3,160738
119	0,676557	1,288706	1,657759	1,980100	2,358093	2,617776	3,160133
120	0,676540	1,288646	1,657651	1,979930	2,357825	2,617421	3,159539
121	0,676523	1,288587	1,657544	1,979764	2,357561	2,617072	3,158954
122	0,676506	1,288529	1,657439	1,979600	2,357302	2,616729	3,158380
123	0,676490	1,288472	1,657336	1,979439	2,357047	2,616392	3,157815
124	0,676473	1,288416	1,657235	1,979280	2,356797	2,616060	3,157259
125	0,676458	1,288361	1,657135	1,979124	2,356550	2,615733	3,156712
126	0,676442	1,288307	1,657037	1,978971	2,356307	2,615412	3,156175
127	0,676426	1,288253	1,656940	1,978820	2,356069	2,615096	3,155645
128	0,676411	1,288200	1,656845	1,978671	2,355834	2,614785	3,155125
129	0,676396	1,288149	1,656752	1,978524	2,355602	2,614479	3,154612
130	0,676382	1,288098	1,656659	1,978380	2,355375	2,614177	3,154107
131	0,676367	1,288047	1,656569	1,978239	2,355150	2,613880	3,153611
132	0,676353	1,287998	1,656479	1,978099	2,354930	2,613588	3,153122
133	0,676339	1,287949	1,656391	1,977961	2,354712	2,613300	3,152640
134	0,676325	1,287901	1,656305	1,977826	2,354498	2,613017	3,152166
135	0,676311	1,287854	1,656219	1,977692	2,354287	2,612738	3,151699
136	0,676298	1,287807	1,656135	1,977561	2,354079	2,612463	3,151239
137	0,676285	1,287762	1,656052	1,977431	2,353875	2,612192	3,150786
138	0,676272	1,287716	1,655970	1,977304	2,353673	2,611925	3,150339
139	0,676259	1,287672	1,655890	1,977178	2,353474	2,611662	3,149899
140	0,676246	1,287628	1,655811	1,977054	2,353278	2,611403	3,149466
141	0,676234	1,287585	1,655732	1,976931	2,353085	2,611147	3,149038
142	0,676221	1,287542	1,655655	1,976811	2,352895	2,610895	3,148617
143	0,676209	1,287500	1,655579	1,976692	2,352707	2,610647	3,148202
144	0,676197	1,287458	1,655504	1,976575	2,352522	2,610402	3,147792
145	0,676185	1,287417	1,655430	1,976460	2,352340	2,610161	3,147389
146	0,676174	1,287377	1,655357	1,976346	2,352160	2,609923	3,146991
147	0,676162	1,287337	1,655285	1,976233	2,351983	2,609688	3,146598
148	0,676151	1,287298	1,655215	1,976122	2,351808	2,609456	3,146211
149	0,676140	1,287259	1,655145	1,976013	2,351635	2,609228	3,145829
150	0,676129	1,287221	1,655076	1,975905	2,351465	2,609003	3,145453

df	One-Tailed Test						
	0,25	0,10	0,05	0,025	0,01	0,005	0,001
	Two-Tailed Test						
	0,50	0,20	0,10	0,05	0,02	0,01	0,002
151	0,676118	1,287183	1,655007	1,975799	2,351297	2,608780	3,145081
152	0,676107	1,287146	1,654940	1,975694	2,351131	2,608561	3,144714
153	0,676097	1,287109	1,654874	1,975590	2,350967	2,608344	3,144353
154	0,676086	1,287073	1,654808	1,975488	2,350806	2,608131	3,143996
155	0,676076	1,287037	1,654744	1,975387	2,350646	2,607920	3,143643
156	0,676066	1,287002	1,654680	1,975288	2,350489	2,607712	3,143296
157	0,676056	1,286967	1,654617	1,975189	2,350334	2,607506	3,142952
158	0,676046	1,286933	1,654555	1,975092	2,350180	2,607304	3,142613
159	0,676036	1,286899	1,654494	1,974996	2,350029	2,607103	3,142279
160	0,676026	1,286865	1,654433	1,974902	2,349880	2,606906	3,141949
161	0,676017	1,286832	1,654373	1,974808	2,349732	2,606711	3,141623
162	0,676007	1,286799	1,654314	1,974716	2,349586	2,606518	3,141301
163	0,675998	1,286767	1,654256	1,974625	2,349442	2,606328	3,140983
164	0,675989	1,286735	1,654198	1,974535	2,349300	2,606140	3,140669
165	0,675980	1,286703	1,654141	1,974446	2,349160	2,605954	3,140358
166	0,675971	1,286672	1,654085	1,974358	2,349021	2,605770	3,140052
167	0,675962	1,286641	1,654029	1,974271	2,348884	2,605589	3,139749
168	0,675953	1,286611	1,653974	1,974185	2,348749	2,605410	3,139450
169	0,675944	1,286581	1,653920	1,974100	2,348615	2,605233	3,139155
170	0,675936	1,286551	1,653866	1,974017	2,348483	2,605058	3,138863
171	0,675927	1,286522	1,653813	1,973934	2,348352	2,604886	3,138575
172	0,675919	1,286493	1,653761	1,973852	2,348223	2,604715	3,138290
173	0,675911	1,286464	1,653709	1,973771	2,348096	2,604546	3,138008
174	0,675902	1,286436	1,653658	1,973691	2,347970	2,604379	3,137729
175	0,675894	1,286408	1,653607	1,973612	2,347845	2,604215	3,137454
176	0,675886	1,286380	1,653557	1,973534	2,347722	2,604052	3,137182
177	0,675878	1,286353	1,653508	1,973457	2,347600	2,603891	3,136913
178	0,675871	1,286326	1,653459	1,973381	2,347479	2,603731	3,136648
179	0,675863	1,286299	1,653411	1,973305	2,347360	2,603574	3,136385
180	0,675855	1,286272	1,653363	1,973231	2,347243	2,603418	3,136125
181	0,675848	1,286246	1,653316	1,973157	2,347126	2,603264	3,135868
182	0,675840	1,286220	1,653269	1,973084	2,347011	2,603112	3,135614
183	0,675833	1,286195	1,653223	1,973012	2,346897	2,602961	3,135363
184	0,675825	1,286169	1,653177	1,972941	2,346785	2,602813	3,135114
185	0,675818	1,286144	1,653132	1,972870	2,346673	2,602665	3,134868
186	0,675811	1,286120	1,653087	1,972800	2,346563	2,602520	3,134625
187	0,675804	1,286095	1,653043	1,972731	2,346454	2,602376	3,134385
188	0,675797	1,286071	1,652999	1,972663	2,346346	2,602233	3,134147

df	One-Tailed Test						
	0,25	0,10	0,05	0,025	0,01	0,005	0,001
	Two-Tailed Test						
	0,50	0,20	0,10	0,05	0,02	0,01	0,002
189	0,675790	1,286047	1,652956	1,972595	2,346240	2,602092	3,133911
190	0,675783	1,286023	1,652913	1,972528	2,346134	2,601952	3,133679
191	0,675776	1,286000	1,652871	1,972462	2,346030	2,601814	3,133448
192	0,675770	1,285976	1,652829	1,972396	2,345926	2,601678	3,133220
193	0,675763	1,285953	1,652787	1,972332	2,345824	2,601543	3,132995
194	0,675756	1,285931	1,652746	1,972268	2,345723	2,601409	3,132772
195	0,675750	1,285908	1,652705	1,972204	2,345623	2,601276	3,132551
196	0,675744	1,285886	1,652665	1,972141	2,345524	2,601145	3,132332
197	0,675737	1,285864	1,652625	1,972079	2,345425	2,601016	3,132116
198	0,675731	1,285842	1,652586	1,972017	2,345328	2,600887	3,131902
199	0,675725	1,285820	1,652547	1,971957	2,345232	2,600760	3,131690
200	0,675718	1,285799	1,652508	1,971896	2,345137	2,600634	3,131480

LAMPIRAN V

DAFTAR RIWAYAT PENULIS

A. DATA PRIBADI

Nama : Elis Meilina
Tempat, Tanggal Lahir : Kuningan, 19 Mei 2002
Alamat : Dusun Kliwon RT/RW 01/01 Desa Mandapajaya
Kecamatan Cilebak Kabupaten Kuningan
Jenis Kelamin : Perempuan
Agama : Islam
Suku/Bangsa : Sunda/Indonesia
Email : elismeilina2@gmail.com

B. LATAR BELAKANG PENDIDIKAN

2008 – 2014 : SD Negeri 2 Mandapajaya

2014 – 2017 : SMP Negeri 2 Subang

2017 – 2020 : SMA Negeri 1 Subang

Demikian daftar riwayat hidup ini dibuat dengan sesungguhnya untuk melengkapi persyaratan dalam penyusunan skripsi.

Kuningan, Mei 2024

Penulis

Elis Meilina

NIM. 20200610126