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LAMPIRAN

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	PPE/At-1, DREV-DRE C/At-1		Enter

- a. All requested variables entered.
b. Dependent Variable: TA/At-1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.328 ^a	.108	.070	.1112769

- a. Predictors: (Constant), PPE/At-1, DREV-DREC/At-1

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.072	2	.036	2.894	.065 ^a
	Residual	.594	48	.012		
	Total	.666	50			

- a. Predictors: (Constant), PPE/At-1, DREV-DREC/At-1
b. Dependent Variable: TA/At-1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.013E-02	.038		.801	.427
	DREV-DREC/At-1	-3.776E-03	.090	-.006	-.042	.967
	PPE/At-1	-.149	.066	-.330	-2.276	.027

- a. Dependent Variable: TA/At-1

HASIL REGRESI

Descriptive Statistics

	Mean	Std. Deviation	N
DAit	-.000066	.1090290	51
FCF	.209928	.5975062	51
MVABVA	1.236527	.5496298	51
LEV	.513553	.2235904	51

Correlations

		DAit	FCF	MVABVA	LEV
Pearson Correlation	DAit	1.000	-.180	.396	-.183
	FCF	-.180	1.000	.118	-.213
	MVABVA	.396	.118	1.000	.046
	LEV	-.183	-.213	.046	1.000
Sig. (1-tailed)	DAit	.	.103	.002	.099
	FCF	.103	.	.205	.066
	MVABVA	.002	.205	.	.375
	LEV	.099	.066	.375	.
N	DAit	51	51	51	51
	FCF	51	51	51	51
	MVABVA	51	51	51	51
	LEV	51	51	51	51

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	LEV, MVABVA, FCF	.	Enter

a. All requested variables entered.

b. Dependent Variable: DAit

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.525 ^a	.275	.229	.0957280	2.060

a. Predictors: (Constant), LEV, MVABVA, FCF

b. Dependent Variable: DAit

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.164	3	.055	5.953	.002 ^a
	Residual	.431	47	.009		
	Total	.594	50			

a. Predictors: (Constant), LEV, MVABVA, FCF

b. Dependent Variable: DAit

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-3.09E-02	.045		-.683	.498		
	FCF	-5.27E-02	.023	-.289	-2.253	.029	.938	1.066
	MVABVA	8.760E-02	.025	.442	3.523	.001	.981	1.019
	LEV	-.129	.062	-.265	-2.080	.043	.949	1.053

a. Dependent Variable: DAit

Coefficient Correlations^a

Model			LEV	MVABVA	FCF
1	Correlations	LEV	1.000	-.073	.221
		MVABVA	-.073	1.000	-.131
		FCF	.221	-.131	1.000
	Covariances	LEV	3.861E-03	-1.13E-04	3.205E-04
		MVABVA	-1.13E-04	6.185E-04	-7.59E-05
		FCF	3.205E-04	-7.59E-05	5.472E-04

a. Dependent Variable: DAit

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.194890	.174076	-.000066	.0572128	51
Residual	-.261215	.286677	.000000	.0928117	51
Std. Predicted Value	-3.405	3.044	.000	1.000	51
Std. Residual	-2.729	2.995	.000	.970	51

a. Dependent Variable: DAit

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Correlations

Spearman's rho	FCF	LEV	MVABVA	Standardized residual
Correlation Coefficient	1.000	.031	.409**	-.032
Sig. (2-tailed)	.	.828	.000	.825
N	51	51	51	51
LEV	Correlation Coefficient	1.000	.161	-.244
Sig. (2-tailed)	.828	.	.258	.084
N	51	51	51	51
MVABVA	Correlation Coefficient	.409**	1.000	-.196
Sig. (2-tailed)	.000	.258	.	.167
N	51	51	51	51
Standardized residual	Correlation Coefficient	-.032	-.196	1.000
Sig. (2-tailed)	.825	.084	.167	.
N	51	51	51	51

** . Correlation is significant at the .01 level (2-tailed).

DATA REGRESI

NO	DAit	LEV	MVABVA	FCF
1	-0.0564	0.5242	0.8649	-0.0042
2	-0.1184	0.9094	1.0142	-0.1909
3	-0.0500	0.8312	0.9497	-0.0875
4	0.1314	0.2827	3.0578	0.4994
5	0.1671	0.5230	1.2769	0.3734
6	-0.0067	0.7738	1.4709	-0.0750
7	0.0732	0.1731	2.0496	0.2835
8	-0.0037	0.8871	1.3185	0.6486
9	-0.0613	0.3290	0.6215	0.2629
10	-0.0098	0.4269	0.6004	-0.3075
11	-0.0192	0.4413	0.6409	-0.0889
12	0.0030	0.6197	1.3030	0.1327
13	-0.0647	0.1994	1.7564	0.1952
14	-0.0057	0.5357	1.5694	0.1373
15	-0.1132	0.3360	0.5126	0.0319
16	0.0600	0.5306	1.2689	-0.2339
17	0.0332	0.2812	2.1993	0.4539
18	-0.0344	0.5300	1.2183	0.1682
19	-0.0881	0.9574	1.1232	0.0790
20	0.0218	0.6739	0.9784	0.2482
21	-0.0283	0.4368	2.7431	0.3704
22	0.0768	0.5517	2.1737	0.4450
23	-0.0498	0.7564	1.3216	0.3414
24	0.0455	0.5408	1.8155	0.6648
25	-0.0626	0.8928	1.6089	0.1735
26	-0.1910	0.2378	1.0004	0.2705
27	0.0574	0.3435	0.7839	-0.4203
28	-0.0926	0.4248	0.8842	-0.1275
29	0.0530	0.5995	1.0611	0.1630
30	0.1449	0.2232	0.5587	0.1979
31	-0.0865	0.5344	1.2179	0.1961
32	-0.0078	0.2626	1.2314	0.3664
33	-0.1659	0.2203	0.7814	3.8695
34	0.0550	0.5499	1.1201	-0.2299
35	0.0234	0.7183	1.1853	0.2103
36	-0.0796	0.9034	1.0894	0.0835
37	0.0769	0.6353	1.0219	-0.0841
38	0.1429	0.3904	1.6279	0.2576
39	0.0595	0.5606	2.0811	0.3651
40	0.0011	0.7190	1.1637	-0.0562
41	0.1489	0.5194	0.9575	-1.0533
42	-0.0700	0.8824	1.3691	0.2170
43	-0.1232	0.1919	1.1245	0.2678
44	0.0977	0.3746	0.6529	0.1057
45	-0.0490	0.3743	0.8051	0.0405
46	-0.0002	0.6392	1.0114	0.0727
47	0.0985	0.2233	0.3358	0.0951
48	-0.0120	0.7129	1.7063	0.4555
49	-0.0146	0.2364	1.1153	0.2260
50	-0.0011	0.2488	0.6944	0.5512
51	-0.0414	0.5213	1.0247	0.1453

PERHITUNGAN Dait

$$\text{Dait} = \text{TAit} - \text{NDAit}$$

NO	TAit	NDAit	DAit
1	-0.0873	-0.0309	-0.0564
2	-0.1336	-0.0152	-0.1184
3	-0.0908	-0.0408	-0.0500
4	0.1286	-0.0028	0.1314
5	0.1465	-0.0206	0.1671
6	-0.0470	-0.0403	-0.0067
7	0.0615	-0.0117	0.0732
8	-0.0012	0.0024	-0.0037
9	-0.0475	0.0138	-0.0613
10	0.0195	0.0293	-0.0098
11	-0.0247	-0.0054	-0.0192
12	-0.0753	-0.0783	0.0030
13	-0.0841	-0.0194	-0.0647
14	-0.0871	-0.0814	-0.0057
15	-0.1127	0.0005	-0.1132
16	0.0078	-0.0521	0.0600
17	-0.0662	-0.0994	0.0332
18	-0.0931	-0.0587	-0.0344
19	-0.1064	-0.0183	-0.0881
20	0.0135	-0.0082	0.0218
21	-0.0290	-0.0007	-0.0283
22	0.0608	-0.0161	0.0768
23	-0.0929	-0.0432	-0.0498
24	0.0353	-0.0103	0.0455
25	-0.0632	-0.0006	-0.0626
26	-0.1819	0.0091	-0.1910
27	0.0837	0.0263	0.0574
28	-0.1035	-0.0110	-0.0926
29	-0.0170	-0.0700	0.0530
30	0.1199	-0.0250	0.1449
31	-0.1698	-0.0833	-0.0865
32	-0.0143	-0.0065	-0.0078
33	-0.2152	-0.0493	-0.1659
34	-0.0439	-0.0990	0.0550
35	-0.0290	-0.0524	0.0234
36	-0.0889	-0.0092	-0.0796
37	0.0662	-0.0107	0.0769
38	0.1418	-0.0011	0.1429
39	0.0539	-0.0056	0.0595
40	-0.0357	-0.0368	0.0011
41	-0.0138	-0.1627	0.1489
42	-0.0775	-0.0076	-0.0700
43	-0.1292	-0.0060	-0.1232
44	0.1225	0.0248	0.0977
45	-0.0650	-0.0161	-0.0490
46	-0.0620	-0.0618	-0.0002
47	0.0807	-0.0177	0.0985
48	-0.0863	-0.0743	-0.0120
49	-0.0148	-0.0002	-0.0146
50	-0.0332	-0.0321	-0.0011
51	-0.1326	-0.0911	-0.0414

PERHITUNGAN NONDISCRETIONARY ACCRUALS
 $NDa_{it} = a1/A_{it-1} + b1(DREV-DREC/A_{it-1}) + b2(PPE/A_{it-1})$

NO	a1/Ait-1	b1	DREV-DREC/Ait-1	b2	PPE/Ait-1	NDaIt
1	0.0301	-0.003776	0.0042	-0.1490	0.4094	-0.0309
2	0.0301	-0.003776	0.2143	-0.1490	0.2984	-0.0152
3	0.0301	-0.003776	-0.0063	-0.1490	0.4758	-0.0408
4	0.0301	-0.003776	0.3815	-0.1490	0.2112	-0.0028
5	0.0301	-0.003776	0.5293	-0.1490	0.3268	-0.0206
6	0.0301	-0.003776	0.2311	-0.1490	0.4669	-0.0403
7	0.0301	-0.003776	0.2831	-0.1490	0.2737	-0.0117
8	0.0301	-0.003776	0.1663	-0.1490	0.1816	0.0024
9	0.0301	-0.003776	-0.0943	-0.1490	0.1119	0.0138
10	0.0301	-0.003776	0.0557	-0.1490	0.0042	0.0293
11	0.0301	-0.003776	0.7047	-0.1490	0.2207	-0.0054
12	0.0301	-0.003776	0.1062	-0.1490	0.7250	-0.0783
13	0.0301	-0.003776	-0.1867	-0.1490	0.3371	-0.0194
14	0.0301	-0.003776	0.0386	-0.1490	0.7478	-0.0814
15	0.0301	-0.003776	0.2991	-0.1490	0.1913	0.0005
16	0.0301	-0.003776	-0.0449	-0.1490	0.5531	-0.0521
17	0.0301	-0.003776	0.0381	-0.1490	0.8685	-0.0994
18	0.0301	-0.003776	0.0105	-0.1490	0.5959	-0.0587
19	0.0301	-0.003776	0.6031	-0.1490	0.3099	-0.0183
20	0.0301	-0.003776	0.0670	-0.1490	0.2558	-0.0082
21	0.0301	-0.003776	0.2256	-0.1490	0.2014	-0.0007
22	0.0301	-0.003776	0.3921	-0.1490	0.3001	-0.0161
23	0.0301	-0.003776	0.1043	-0.1490	0.4892	-0.0432
24	0.0301	-0.003776	0.2499	-0.1490	0.2649	-0.0103
25	0.0301	-0.003776	0.1630	-0.1490	0.2019	-0.0006
26	0.0301	-0.003776	0.4129	-0.1490	0.1308	0.0091
27	0.0301	-0.003776	0.1005	-0.1490	0.0233	0.0263
28	0.0301	-0.003776	0.4961	-0.1490	0.2632	-0.0110
29	0.0301	-0.003776	0.0346	-0.1490	0.6710	-0.0700
30	0.0301	-0.003776	-0.0807	-0.1490	0.3719	-0.0250
31	0.0301	-0.003776	0.0411	-0.1490	0.7603	-0.0833
32	0.0301	-0.003776	0.1061	-0.1490	0.2428	-0.0065
33	0.0301	-0.003776	0.2960	-0.1490	0.5258	-0.0493
34	0.0301	-0.003776	0.0945	-0.1490	0.8642	-0.0990
35	0.0301	-0.003776	0.0231	-0.1490	0.5536	-0.0524
36	0.0301	-0.003776	0.0668	-0.1490	0.2625	-0.0092
37	0.0301	-0.003776	-0.0426	-0.1490	0.2753	-0.0107
38	0.0301	-0.003776	0.2807	-0.1490	0.2023	-0.0011
39	0.0301	-0.003776	0.4684	-0.1490	0.2279	-0.0056
40	0.0301	-0.003776	0.1468	-0.1490	0.4457	-0.0368
41	0.0301	-0.003776	-0.0242	-0.1490	1.2945	-0.1627
42	0.0301	-0.003776	0.2450	-0.1490	0.2467	-0.0076
43	0.0301	-0.003776	0.1783	-0.1490	0.2382	-0.0060
44	0.0301	-0.003776	0.1608	-0.1490	0.0318	0.0248
45	0.0301	-0.003776	0.3916	-0.1490	0.3001	-0.0161
46	0.0301	-0.003776	0.1293	-0.1490	0.6138	-0.0618
47	0.0301	-0.003776	0.1128	-0.1490	0.3182	-0.0177
48	0.0301	-0.003776	0.1844	-0.1490	0.6961	-0.0743
49	0.0301	-0.003776	0.2366	-0.1490	0.1976	-0.0002
50	0.0301	-0.003776	0.0448	-0.1490	0.4168	-0.0321
51	0.0301	-0.003776	0.1075	-0.1490	0.8112	-0.0911

DATA ESTIMASI AKRUAL MODEL JONES YANG DIMODIFIKASI

NO	D REV	PPE	D REC	TA	Alt-1	D REV/Alt-1	D REC/Alt-1	DREV-DREC/Alt-1	PPE/Alt-1	TA/Alt-1
1	10,333	1,004,303	0	-214,148	2,453,162	0.0042	0.0000	0.0042	0.4094	-0.0873
2	3,023,119	6,659,174	-1,760,794	-2,981,741	22,319,828	0.1354	-0.0789	0.2143	0.2984	-0.1336
3	-42,419	2,266,148	-12,504	-432,362	4,762,573	-0.0089	-0.0026	-0.0063	0.4758	-0.0908
4	2,721,433	1,379,508	228,856	840,267	6,532,916	0.4166	0.0350	0.3815	0.2112	0.1286
5	2,762,632	1,706,893	-1,974	765,353	5,223,439	0.5289	-0.0004	0.5293	0.3268	0.1465
6	2,714,243	4,987,343	245,969	-501,950	10,682,521	0.2541	0.0230	0.2311	0.4669	-0.0470
7	896,429	1,333,501	-483,093	299,746	4,872,461	0.1840	-0.0991	0.2831	0.2737	0.0615
8	394,135	367,355	57,652	-2,510	2,022,946	0.1948	0.0285	0.1663	0.1816	-0.0012
9	-207,418	407,925	136,358	-173,091	3,645,608	-0.0569	0.0374	-0.0943	0.1119	-0.0475
10	133,490	13,535	-47,776	63,394	3,253,703	0.0410	-0.0147	0.0557	0.0042	0.0195
11	2,352,346	667,104	222,663	-74,550	3,022,195	0.7784	0.0737	0.7047	0.2207	-0.0247
12	776,858	5,139,597	24,364	-534,036	7,088,659	0.1096	0.0034	0.1062	0.7250	-0.0753
13	-339,722	572,025	-22,865	-142,761	1,696,984	-0.2002	-0.0135	-0.1867	0.3371	-0.0841
14	1,190,209	17,828,891	269,472	-2,077,593	23,843,240	0.0499	0.0113	0.0386	0.7478	-0.0871
15	442,509	251,038	49,948	-147,934	1,312,280	0.3372	0.0381	0.2991	0.1913	-0.1127
16	-55,766	1,093,479	32,972	15,481	1,976,837	-0.0282	0.0167	-0.0449	0.5531	0.0078
17	83,204	1,806,065	3,990	-137,662	2,079,410	0.0400	0.0019	0.0381	0.8685	-0.0662
18	36,109	961,995	19,190	-150,351	1,614,234	0.0224	0.0119	0.0105	0.5959	-0.0931
19	14,088,520	6,890,463	696,477	-2,363,418	22,203,518	0.6345	0.0314	0.6031	0.3099	-0.1064
20	357,337	1,174,340	49,730	62,111	4,590,165	0.0778	0.0108	0.0670	0.2558	0.0135
21	2,270,069	1,626,388	448,099	3,386,946	8,076,916	0.2811	0.0555	0.2256	0.2014	0.4193
22	2,617,369	1,948,528	71,838	394,456	6,492,685	0.4031	0.0111	0.3921	0.3001	0.0608
23	1,153,640	5,203,971	44,227	-988,701	10,637,680	0.1084	0.0042	0.1043	0.4892	-0.0929
24	1,987,570	1,524,425	549,160	202,999	5,755,420	0.3453	0.0954	0.2499	0.2649	0.0353
25	442,601	404,428	116,248	-126,531	2,002,677	0.2210	0.0580	0.1630	0.2019	-0.0632
26	1,489,707	440,070	100,884	-611,931	3,363,270	0.4429	0.0300	0.4129	0.1308	-0.1819
27	135,999	23,910	32,735	86,008	1,027,408	0.1324	0.0319	0.1005	0.0233	0.0837
28	1,221,670	713,757	-123,483	-280,685	2,711,494	0.4506	-0.0455	0.4961	0.2632	-0.1035
29	504,750	4,833,520	255,673	-122,607	7,203,340	0.0701	0.0355	0.0346	0.6710	-0.0170
30	-57,895	645,865	82,265	208,238	1,736,497	-0.0333	0.0474	-0.0807	0.3719	0.1199
31	1,595,511	20,019,464	512,785	-4,472,047	26,329,654	0.0606	0.0195	0.0411	0.7603	-0.1698
32	120,138	262,981	5,240	-15,479	1,083,044	0.1109	0.0048	0.1061	0.2428	-0.0143
33	600,164	1,080,547	-8,169	-442,320	2,055,246	0.2920	-0.0040	0.2960	0.5258	-0.2152

34	204,359	1,867,397	258	-94,964	2,160,814	0.0946	0.0001	0.0945	0.8642	-0.0439
35	30,071	926,577	-8,559	-576,928	1,673,735	0.0180	-0.0051	0.0231	0.5536	-0.3447
36	1,718,952	7,052,594	-75,833	-2,387,253	26,862,744	0.0640	-0.0028	0.0668	0.2625	-0.0889
37	-96,868	962,784	51,952	231,448	3,496,777	-0.0277	0.0149	-0.0426	0.2753	0.0662
38	3,005,776	2,191,965	-35,210	1,536,217	10,834,195	0.2774	-0.0032	0.2807	0.2023	0.1418
39	4,037,114	1,942,925	44,342	459,309	8,524,815	0.4736	0.0052	0.4684	0.2279	0.0539
40	1,942,359	5,595,590	99,027	-448,231	12,554,630	0.1547	0.0079	0.1468	0.4457	-0.0357
41	255,695	9,468,907	432,940	-100,890	7,314,484	0.0350	0.0592	-0.0242	1.2945	-0.0138
42	484,660	433,730	53,960	-136,282	1,757,841	0.2757	0.0307	0.2450	0.2467	-0.0775
43	839,046	1,041,272	59,574	-564,800	4,370,568	0.1920	0.0136	0.1783	0.2382	-0.1292
44	255,755	48,036	13,145	184,801	1,508,904	0.1695	0.0087	0.1608	0.0318	0.1225
45	1,165,282	883,824	11,871	-191,501	2,945,523	0.3956	0.0040	0.3916	0.3001	-0.0650
46	1,062,792	4,604,937	92,512	-465,242	7,502,821	0.1417	0.0123	0.1293	0.6138	-0.0620
47	230,303	656,209	-2,302	166,500	2,061,938	0.1117	-0.0011	0.1128	0.3182	0.0807
48	6,745,069	22,288,766	839,197	-2,762,479	32,018,940	0.2107	0.0262	0.1844	0.6961	-0.0863
49	333,584	282,251	-4,330	-21,176	1,428,314	0.2336	-0.0030	0.2366	0.1976	-0.0148
50	168,915	1,048,842	56,283	-83,602	2,516,334	0.0671	0.0224	0.0448	0.4168	-0.0332
51	276,181	1,933,221	20,021	-315,925	2,383,202	0.1159	0.0084	0.1075	0.8112	-0.1326

KODE	REVENUE (juta rupiah)				DELTA REVENUE (juta rupiah)				PPE (juta rupiah)				
	1998	1999	2000	2001	1999	2000	2001	1999	2000	2001	1999	2000	2001
CMNP	271,178	281,511	317,620	347,691	10,333	36,109	30,071	1,004,303	961,995	926,577	926,577	926,577	926,577
ASII	11,292,131	14,315,250	28,403,770	30,122,722	3,023,119	14,088,520	1,718,952	6,659,174	6,880,463	7,052,594	7,052,594	7,052,594	7,052,594
BMTR	1,442,889	1,400,470	1,757,807	1,660,939	-42,419	357,337	-96,868	2,266,148	1,174,340	962,784	962,784	962,784	962,784
GGRM	9,973,172	12,694,605	14,964,674	17,970,450	2,721,433	2,270,069	3,005,776	1,379,508	1,626,388	2,191,965	2,191,965	2,191,965	2,191,965
HMSB	4,649,400	7,412,032	10,029,401	14,066,515	2,762,632	2,617,369	4,037,114	1,706,883	1,948,528	1,942,925	1,942,925	1,942,925	1,942,925
INDF	8,834,356	11,548,599	12,702,239	14,644,598	2,714,243	1,153,640	1,942,359	4,987,343	5,203,971	5,595,590	5,595,590	5,595,590	5,595,590
ISAT	2,108,245	3,004,674	4,992,244	5,247,939	896,429	1,987,570	255,695	1,333,501	1,524,425	9,468,907	9,468,907	9,468,907	9,468,907
KLBF	725,103	1,119,238	1,561,839	2,046,499	394,135	442,601	484,660	367,355	404,428	433,730	433,730	433,730	433,730
MEDC	1,836,008	1,628,590	3,118,297	3,957,343	-207,418	1,489,707	839,046	407,925	440,070	1,041,272	1,041,272	1,041,272	1,041,272
MLPL	373,375	239,885	375,884	631,639	133,490	135,999	255,755	13,535	23,910	48,036	48,036	48,036	48,036
MPPA	691,167	3,043,513	4,265,183	5,430,465	2,352,346	1,221,670	1,165,282	667,104	713,757	883,824	883,824	883,824	883,824
SMGR	2,314,802	3,091,660	3,596,410	4,659,202	776,858	504,750	1,062,792	5,139,597	4,833,520	4,604,937	4,604,937	4,604,937	4,604,937
TINS	2,034,561	1,694,839	1,636,944	1,867,247	-339,722	-57,895	230,303	572,025	645,865	656,209	656,209	656,209	656,209
TLKM	6,600,000	7,790,209	9,385,720	16,130,789	1,190,209	1,595,511	6,745,069	17,828,891	20,019,464	22,288,766	22,288,766	22,288,766	22,288,766
TSPC	888,999	1,331,508	1,451,646	1,785,230	442,509	120,138	333,584	251,038	262,981	282,251	282,251	282,251	282,251
ANTM	1,021,911	966,145	1,566,309	1,735,224	-55,766	600,164	168,915	1,093,479	1,080,547	1,048,842	1,048,842	1,048,842	1,048,842
ALL	853,747	936,951	1,141,310	1,417,491	83,204	204,359	276,181	1,806,065	1,867,397	1,933,221	1,933,221	1,933,221	1,933,221

KODE	RECEIVABLE (juta rupiah)				DELTA RECEIVABLE (juta rupiah)			
	1998	1999	2000	2001	1999	2000	2001	
CMNP	0	0	19.190	10.631	0	19.190	-8.559	
ASII	2.788.888	1.028.094	1.724.571	1.648.738	-1.760.794	696.477	-75.833	
BMTR	312.471	299.967	349.697	401.649	-12.504	49.730	51.952	
GGRM	965.548	1.194.404	1.642.503	1.607.293	228.856	448.099	-35.210	
HMSP	103.749	101.775	173.613	217.955	-1.974	71.836	44.342	
INDF	540.171	786.140	830.367	929.394	245.969	44.227	99.027	
ISAT	823.122	340.029	889.189	1.322.129	-483.093	549.160	432.940	
KLBF	169.208	226.860	343.108	397.068	57.652	116.248	53.960	
MEDC	387.147	523.505	624.389	683.963	136.358	100.884	59.574	
MLPL	63.668	15.892	48.627	61.772	-47.776	32.735	13.145	
MPPA	0	222.663	99.180	111.051	222.663	-123.483	11.871	
SMGR	344.335	368.699	624.372	716.884	24.364	255.673	92.512	
TINS	96.310	73.445	155.710	153.408	-22.865	82.265	-2.302	
TLKM	831.386	1.100.858	1.613.643	2.452.840	269.472	512.785	839.197	
TSPC	98.172	148.120	153.360	149.030	49.948	5.240	-4.330	
ANTM	55.071	88.043	79.874	136.157	32.972	-8.169	56.283	
AAII	7.116	11.106	11.364	31.385	3.990	258	20.021	

KODE	NET INCOME (juta rupiah)			CFO (juta rupiah)			TOTAL ACCRUALS(juta Rp)				
	1999	2000	2001	1999	2000	2001	1999	2000	2001	2001	
CMNP	110,945	14,393	-406,436	103,203	164,744	170,492	7,742	-150,351	-576,928		
ASII	1,487,296	-238,707	844,511	4,469,037	2,124,711	3,231,764	-2,981,741	-2,363,418	-2,387,253		
BMTR	-218,410	286,453	341,664	213,952	224,342	110,216	-432,362	62,111	231,448		
GGRM	2,276,632	2,243,215	2,087,361	1,436,365	1,143,731	551,144	840,267	1,099,484	1,536,217		
HMSP	1,412,659	1,013,897	955,413	647,306	619,441	496,104	765,353	394,456	459,309		
INDF	1,395,399	646,172	746,330	1,897,349	1,634,873	1,194,561	-501,950	-988,701	-448,231		
ISAT	1,594,759	1,642,125	1,452,795	1,295,013	1,439,126	1,553,685	299,746	202,999	-100,890		
KLBF	209,163	-28,359	32,665	211,673	98,172	168,947	-2,510	-126,531	-136,282		
MEDC	175,964	572,329	704,519	349,055	1,184,260	1,269,319	-173,091	-611,931	-564,800		
MLPL	8,257	126,633	157,935	-55,137	40,625	-26,866	63,394	86,008	184,801		
MPPA	232,369	283,060	101,295	306,919	563,745	292,796	-74,550	-280,685	-191,501		
SMGR	240,586	342,763	317,467	774,622	465,370	782,709	-534,036	-122,607	-465,242		
TINS	318,039	331,567	361,775	460,800	123,329	195,275	-142,761	208,238	166,500		
TLKM	2,172,321	2,403,712	4,250,110	4,249,914	6,875,759	7,012,589	-2,077,593	-4,472,047	-2,762,479		
TSPC	89,372	347,787	316,927	237,306	363,266	338,103	-147,934	-15,479	-21,176		
ANTM	234,345	383,155	358,155	218,864	825,475	441,757	15,481	-442,320	-83,602		
AALI	172,892	70,371	89,285	310,554	165,335	405,210	-137,662	-94,964	-315,925		

KODE	OPERATING INCOME (juta rupiah)					TOTAL ASSETS (juta rupiah)					CURRENT ASSETS (juta rupiah)				
	1999	2000	2001	1998	1999	2000	2001	1998	1999	2000	2001				
CMNP	51,138	166,940	171,068	2,453,162	1,614,234	1,673,735	1,327,564	916,752	177,748	315,733	189,413				
ASII	2,433,346	2,576,790	2,676,861	22,319,828	22,203,518	26,862,744	26,573,546	12,043,217	7,916,477	8,930,134	10,172,616				
BMTR	112,967	112,967	94,442	4,762,573	4,590,165	3,496,777	3,755,068	1,422,476	1,232,949	1,359,737	1,704,196				
GGRM	3,102,395	3,254,663	3,389,977	6,532,916	8,076,916	10,834,195	13,448,124	5,101,774	6,666,280	9,130,444	11,123,218				
HMSP	1,958,319	2,052,380	2,652,818	5,223,439	6,492,685	8,524,815	9,470,540	2,125,316	3,373,020	5,299,591	6,761,987				
INDF	2,285,037	2,396,331	2,034,460	10,692,521	10,637,680	12,554,630	13,098,426	4,636,634	4,536,865	5,270,993	5,246,997				
ISAT	1,638,663	1,475,309	1,828,804	4,872,461	5,755,420	7,314,484	22,348,700	2,324,138	2,732,108	3,706,673	6,423,956				
KLBF	262,123	390,907	336,423	2,022,946	2,002,677	1,757,841	1,877,316	1,240,951	1,277,974	913,021	1,057,728				
MEDC	640,242	1,459,733	2,044,884	3,645,608	3,363,270	4,370,568	5,358,937	1,095,341	923,851	1,603,642	1,774,997				
MLPL	25,417	41,482	62,870	3,253,703	1,027,408	1,508,904	1,648,120	1,835,294	76,268	174,324	303,323				
MPPA	172,333	277,465	190,959	3,022,195	2,711,494	2,945,523	2,732,434	1,795,983	1,522,652	1,635,589	1,304,029				
SMGR	742,960	781,555	981,741	7,088,659	7,203,340	7,502,821	8,763,075	1,375,440	1,734,995	2,274,954	3,999,054				
TINS	509,911	384,697	136,421	1,696,984	1,736,497	2,061,938	1,921,951	970,754	828,499	1,088,516	995,779				
TLKM	2,943,463	10,299,704	7,308,519	23,843,240	26,329,654	32,018,940	32,470,280	3,788,882	6,612,138	4,509,355	10,075,323				
TSPC	335,152	364,585	339,279	1,312,280	1,083,044	1,428,314	1,663,925	802,655	596,018	957,319	1,183,363				
ANTM	318,016	537,280	471,022	1,976,837	2,055,246	2,516,334	2,555,511	709,879	198,019	7,916,477	8,930,134				
AAII	330,342	259,143	318,630	2,079,410	2,160,814	2,383,202	2,498,975	270,035	762,534	198,019	283,611				

TOTAL LIABILITIES(juta rupiah)					CURRENT LIABILITIES(juta rupiah)					OPERATING ASSETS(juta rupiah)																									
1998	1999	2000	2001	1998	1999	2000	2001	1998	1999	2000	2001	1998	1999	2000	2001																				
1,680,179	846,233	887,136	953,524	733,437	60,904	75,766	181,158	1,536,410	1,436,486	1,358,002	1,138,151	26,360,688	20,191,942	25,717,773	24,006,720	10,880,358	7,396,352	10,100,012	10,354,910	10,276,611	14,287,041	17,932,610	16,400,930												
3,900,376	3,815,443	2,356,401	2,385,410	1,703,291	2,130,921	865,834	1,369,658	3,340,097	3,357,216	2,137,040	2,050,872	2,402,023	2,283,367	4,732,087	5,249,932	2,402,020	2,143,787	4,562,345	5,058,526	1,431,142	1,410,636	1,703,751	2,324,906	3,588,916	3,395,365	4,702,953	5,308,973	1,852,017	1,645,068	2,010,033	2,673,034	3,098,123	3,119,665	3,225,224	2,708,553
10,047,905	8,230,965	9,495,917	9,417,521	3,899,544	5,114,267	3,961,036	6,055,346	6,045,887	6,100,795	7,283,637	7,851,429	907,997	996,074	3,955,575	11,608,997	875,342	745,588	769,809	5,639,553	2,548,323	3,023,312	3,607,811	15,924,744	2,097,884	1,776,539	1,569,347	1,656,542	2,030,959	716,956	433,074	500,475	781,995	724,703	844,820	819,588
2,463,144	1,106,534	1,039,513	1,028,169	1,987,424	423,631	578,913	625,102	2,550,267	2,439,419	2,766,926	3,583,940	2,811,569	438,555	518,297	617,409	1,228,207	348,553	518,204	510,520	1,418,409	951,140	1,334,580	1,344,797	1,656,030	1,196,636	1,251,296	1,022,691	607,451	626,402	1,183,192	907,855	1,226,212	1,188,842	1,309,934	1,428,405
4,302,509	4,463,912	4,498,267	5,601,461	1,091,655	1,299,953	1,182,146	3,185,261	5,713,219	5,468,345	5,227,867	4,764,021	431,944	346,314	460,277	429,135	415,567	326,842	416,486	372,972	726,230	907,998	973,422	926,172	13,335,456	14,105,345	17,109,764	23,146,705	2,615,558	3,393,102	3,741,234	7,615,700	20,054,358	19,717,516	27,509,585	22,394,957
610,047	363,873	375,023	393,343	226,276	296,039	290,945	316,125	509,625	487,026	470,995	480,562	536,619	607,592	607,592	635,786	237,753	498,933	340,719	427,516	1,266,958	1,857,227	-5,400,143	-6,374,623	1,076,645	1,090,489	1,310,438	1,302,742	498,577	310,027	498,935	433,365	1,809,375	1,398,280	2,185,183	2,215,364

	OPERATING LIABILITIES(juta rupiah)				NET OP ASSETS(juta rupiah)				D OP ASSETS(juta rupiah)			
	1998	1999	2000	2001	1998	1999	2000	2001	1999	2000	2001	
946,742	785,329	811,370	772,366	589,668	651,157	546,632	365,785	61,489	-104,525	-180,847		
15,480,330	12,795,590	15,617,761	13,651,810	-5,203,719	1,491,451	2,314,849	2,749,120	6,695,170	823,398	434,271		
2,197,085	1,684,522	1,490,567	1,015,752	1,143,012	1,672,694	646,473	1,035,120	529,682	-1,026,221	388,647		
3	139,580	169,742	191,406	1,431,139	1,271,056	1,534,009	2,133,500	-160,083	262,953	599,491		
1,736,899	1,750,297	2,692,920	2,635,939	1,361,224	1,369,368	532,304	72,614	8,144	-837,064	-459,690		
6,148,361	3,116,698	5,534,881	3,362,175	-102,474	2,984,097	1,748,756	4,489,254	3,086,571	-1,235,341	2,740,498		
32,655	250,486	3,185,766	5,969,444	2,515,668	2,772,826	422,045	9,955,300	257,168	-2,350,781	9,533,255		
66,925	1,059,583	1,136,273	1,156,067	715,070	-334,880	-291,453	-336,479	-1,049,950	43,427	-45,026		
475,720	682,903	460,600	403,067	2,074,547	1,756,516	2,306,326	3,180,873	-318,031	549,810	874,547		
1,583,362	90,002	93	106,889	-164,953	861,138	1,334,487	1,237,908	1,026,091	473,349	-96,579		
1,048,579	570,234	68,104	114,836	177,633	618,608	1,241,830	1,313,569	440,975	623,222	71,739		
3,210,854	3,163,959	3,316,121	2,416,200	2,502,365	2,304,386	1,911,746	2,347,821	-197,979	-392,640	436,075		
16,377	19,472	43,791	56,163	709,853	888,526	929,631	870,009	178,673	41,105	-59,622		
10,719,898	10,712,243	13,368,530	15,531,005	9,334,460	9,005,273	14,141,055	6,863,952	-329,187	5,135,782	-7,277,103		
383,771	67,834	84,078	77,218	125,854	419,192	386,917	403,344	293,338	-32,275	16,427		
298,866	108,659	266,873	208,270	968,092	1,748,568	-5,667,016	-6,582,893	780,476	-7,415,584	-915,877		
578,068	780,462	811,503	869,377	1,231,307	617,818	1,373,680	1,345,987	-613,489	755,862	-27,693		

ALIRAN KAS BEBAS

KODE	FCF(juta rupiah)		
	1999	2000	2001
CMNP	-10.351	271.465	351.915
ASII	-4.261.824	1.753.392	2.242.590
BMTR	-416.715	1.139.188	-294.205
GGRM	3.262.478	2.991.710	2.790.486
HMSP	1.950.175	2.889.444	3.112.508
INDF	-801.534	3.631.672	-706.038
ISAT	1.381.505	3.826.090	-7.704.451
KLBF	1.312.073	347.480	381.449
MEDC	958.273	909.923	1.170.337
MLPL	-1.000.674	-431.867	159.449
MPPA	-268.642	-345.757	119.220
SMGR	940.939	1.174.195	545.666
TINS	331.238	343.592	196.043
TLKM	3.272.650	5.163.922	14.585.622
TSPC	41.814	396.860	322.852
ANTM	-462.460	7.952.864	1.386.899
AALI	943.831	-496.719	346.323

KODE	OUTSTANDING SHARE(juta)			CLOSING PRICE(Rp)			OS*CP			TOTAL EKUITAS(juta rupiah)		
	1999	2000	2001	1999	2000	2001	1999	2000	2001	1999	2000	2001
CMNP	2,000	2,000	2,000	275	576	310	550000	1152000	620000	768,010	786,599	374,040
ASII	2,326	2,507	2,534	1,000	2,000	1,950	2326000	5014000	4941300	2,011,576	1,704,971	2,566,826
BMTR	1,017	1,017	1,019	525	775	1,425	533925	788175	1452075	764,722	863,834	1,369,658
GGRM	1,924	1,924	1,924	11,650	13,000	8,650	22414600	25012000	16642600	5,793,549	6,111,108	8,198,192
HMSP	928	928	4,500	5,275	14,900	3,200	4895200	13827200	14400000	3,097,320	3,821,862	4,161,567
INDF	1,831	9,156	9,156	4,050	775	625	7415550	7095900	5722500	2,406,715	3,058,713	3,561,580
ISAT	1,036	1,036	1,036	10,425	9,000	9,450	10800300	9324000	9790200	4,759,346	3,358,909	10,739,703
KLBF	2,160	4,061	4,061	400	310	225	864000	1258910	913725	226,138	188,494	220,774
MEDC	667	3,333	3,332	1,475	1,000	1,500	983825	3333000	4998000	2,256,737	3,331,054	4,330,768
MLPL	1,783	1,872	1,872	100	355	245	178300	664560	458640	588,852	990,607	1,030,711
MPPA	2,706	2,706	2,706	200	500	435	541200	1353000	1177110	1,514,858	1,694,227	1,709,743
SMGR	593	593	593	8,300	5,800	5,500	4921900	3439400	3261500	2,739,428	2,981,248	3,161,614
TINS	503	503	503	5,375	1,375	430	2703625	691625	216290	1,390,183	1,601,661	1,492,816
TLKM	10,080	10,080	10,080	2,700	2,050	3,200	27216000	20664000	32256000	12,224,309	13,687,643	9,323,575
TSPC	450	450	450	425	3,075	3,250	191250	1383750	1462500	719,171	1,053,291	1,270,581
ANTM	1,231	1,231	1,231	1,625	975	925	2000375	1200225	1138675	1,447,654	1,750,307	1,919,725
AAII	1,510	1,510	1,510	2,425	900	800	3661750	1359000	1208000	1,070,325	1,072,764	1,146,233

SET KESEMPATAN INVESTASI

KODE	TOTAL ASSETS(juta rupiah)				MVABVA		
	1998	1999	2000	2001	1999	2000	2001
CMNP	2.453,162	1.614,234	1.673,735	1.327,564	0.864945	1.218315	1.185272
ASII	22.319,828	22.203,518	26.862,744	26.573,546	1.014161	1.123183	1.089355
BMTR	4.762,573	4.590,165	3.496,777	3.755,068	0.949719	0.978363	1.021948
GGRM	6.532,916	8.076,916	10.834,195	13.448,124	3.057846	2.744559	1.627925
HMSP	5.223,439	6.492,685	8.524,815	9.470,540	1.276909	2.173672	2.081082
INDF	10.682,521	10.637,680	12.554,630	13.098,426	1.470858	1.321570	1.164976
ISAT	4.872,461	5.755,420	7.314,484	22.348,700	2.049611	1.815518	0.957514
KLBF	2.022,946	2.002,677	1.757,841	1.877,316	1.318505	1.608938	1.369118
MEDC	3.645,608	3.363,270	4.370,568	5.358,937	0.621525	1.000445	1.124508
MLPL	3.253,703	1.027,408	1.508,904	1.648,120	0.600400	0.783918	0.652895
MPPA	3.022,195	2.711,494	2.945,523	2.732,434	0.640915	0.884154	0.805070
SMGR	7.088,659	7.203,340	7.502,821	8.763,075	1.302981	1.061064	1.011399
TINS	1.696,984	1.736,497	2.061,938	1.921,951	1.756374	0.558650	0.335818
TLKM	23.843,240	26.329,654	32.018,940	32.470,280	1.569384	1.217882	1.706259
TSPC	1.312,280	1.083,044	1.428,314	1.663,925	0.512558	1.231363	1.115341
ANTM	1.976,837	2.055,246	2.516,334	2.555,511	1.268932	0.781395	0.694366
AAII	2.079,410	2.160,814	2.383,202	2.498,975	2.199282	1.120106	1.024717

KODE	TOTAL LIABILITIES(juta rupiah)				TOTAL ASSETS(juta rupiah)				LEVERAGE		
	1998	1999	2000	2001	1998	1999	2000	2001	1999	2000	2001
CMNP	1.680,179	846,233	887,136	953,524	2.453,162	1.614,234	1.673,735	1.327,564	0.524232	0.530034	0.718251
ASII	26.360,688	20.191,942	25.717,773	24.006,720	22.319,828	22.203,518	26.862,744	26.573,546	0.909403	0.957377	0.903407
BMTR	3.900,376	3.815,443	2.356,401	2.385,410	4.762,573	4.590,165	3.496,777	3.755,068	0.831221	0.673878	0.635251
GGRM	2.402,023	2.283,367	4.732,087	5.249,932	6.532,916	8.076,916	10.834,195	13.448,124	0.282703	0.436773	0.390384
HMSP	3.588,916	3.395,365	4.702,953	5.308,973	5.223,439	6.492,685	8.524,815	9.470,540	0.522952	0.551678	0.560578
INDF	10.047,905	8.230,965	9.495,917	9.417,521	10.682,521	10.637,680	12.554,630	13.098,426	0.773756	0.756368	0.718981
ISAT	907,997	996,074	3.955,575	11.608,997	4.872,461	5.755,420	7.314,484	22.348,700	0.173067	0.540787	0.519448
KLBF	2.097,884	1.776,539	1.569,347	1.656,542,00	2.022,946	2.002,677	1.757,841	1.877,316	0.887082	0.892770	0.882399
MEDC	2.463,144	1.106,534	1.039,513	1.028,169	3.645,608	3.363,270	4.370,568	5.358,937	0.329005	0.237844	0.191861
MLPL	2.811,569	438,555	518,297	617,409	3.253,703	1.027,408	1.508,904	1.648,120	0.426856	0.343492	0.374614
MPPA	1.656,030	1.196,636	1.251,296	1.022,691	3.022,195	2.711,494	2.945,523	2.732,434	0.441320	0.424813	0.374278
SMGR	4.302,509	4.463,912	4.498,267	5.601,461	7.088,659	7.203,340	7.502,821	8.763,075	0.619700	0.599543	0.639212
TINS	431,944	346,314	460,277	429,135	1.696,984	1.736,497	2.061,938	1.921,951	0.199433	0.223225	0.223281
TLKM	13.335,456	14.105,345	17.109,764	23.146,705	23.843,240	26.329,654	32.018,940	32.470,280	0.535721	0.534364	0.712858
TSPC	610,047	363,873	375,023	393,343	1.312,280	1.083,044	1.428,314	1.663,925	0.335972	0.262563	0.236395
ANTM	536,619	607,592	766,030	635,786	1.976,837	2.055,246	2.516,334	2.555,511	0.295630	0.304423	0.248790
AAII	1.076,645	1.090,489	1.310,438	1.302,742	2.079,410	2.160,814	2.383,202	2.498,975	0.504666	0.549864	0.521311

TABEL DISTRIBUSI - t

DF	α					DF	α				
	0.005	0.01	0.025	0.05	0.1		0.005	0.01	0.025	0.05	0.1
1	63.6559	25.4519	12.7062	6.3137	3.0777	66	2.6524	2.2937	1.9966	1.6683	1.2945
2	9.9250	6.2054	4.3027	2.9200	1.8856	67	2.6512	2.2929	1.9960	1.6679	1.2943
3	5.8408	4.1765	3.1824	2.3534	1.6377	68	2.6501	2.2921	1.9955	1.6676	1.2941
4	4.6041	3.4954	2.7765	2.1318	1.5332	69	2.6490	2.2914	1.9949	1.6672	1.2939
5	4.0321	3.1634	2.5706	2.0150	1.4759	70	2.6479	2.2906	1.9944	1.6669	1.2938
6	3.7074	2.9687	2.4469	1.9432	1.4398	71	2.6469	2.2899	1.9939	1.6666	1.2936
7	3.4995	2.8412	2.3646	1.8946	1.4149	72	2.6458	2.2892	1.9935	1.6663	1.2934
8	3.3554	2.7515	2.3060	1.8595	1.3968	73	2.6449	2.2886	1.9930	1.6660	1.2933
9	3.2498	2.6850	2.2622	1.8331	1.3830	74	2.6439	2.2879	1.9925	1.6657	1.2931
10	3.1693	2.6338	2.2281	1.8125	1.3722	75	2.6430	2.2873	1.9921	1.6654	1.2929
11	3.1058	2.5931	2.2010	1.7959	1.3634	76	2.6421	2.2867	1.9917	1.6652	1.2928
12	3.0545	2.5600	2.1788	1.7823	1.3562	77	2.6412	2.2861	1.9913	1.6649	1.2926
13	3.0123	2.5326	2.1604	1.7709	1.3502	78	2.6403	2.2855	1.9908	1.6646	1.2925
14	2.9768	2.5096	2.1448	1.7613	1.3450	79	2.6395	2.2849	1.9905	1.6644	1.2924
15	2.9467	2.4899	2.1315	1.7531	1.3406	80	2.6387	2.2844	1.9901	1.6641	1.2922
16	2.9208	2.4729	2.1199	1.7459	1.3368	81	2.6379	2.2838	1.9897	1.6639	1.2921
17	2.8982	2.4581	2.1098	1.7396	1.3334	82	2.6371	2.2833	1.9893	1.6636	1.2920
18	2.8784	2.4450	2.1009	1.7341	1.3304	83	2.6364	2.2828	1.9890	1.6634	1.2918
19	2.8609	2.4334	2.0930	1.7291	1.3277	84	2.6356	2.2823	1.9886	1.6632	1.2917
20	2.8453	2.4231	2.0860	1.7247	1.3253	85	2.6349	2.2818	1.9883	1.6630	1.2916
21	2.8314	2.4138	2.0796	1.7207	1.3232	86	2.6342	2.2813	1.9879	1.6628	1.2915
22	2.8188	2.4055	2.0739	1.7171	1.3212	87	2.6335	2.2809	1.9876	1.6626	1.2914
23	2.8073	2.3979	2.0687	1.7139	1.3195	88	2.6329	2.2804	1.9873	1.6624	1.2912
24	2.7970	2.3910	2.0639	1.7109	1.3178	89	2.6322	2.2800	1.9870	1.6622	1.2911
25	2.7874	2.3846	2.0595	1.7081	1.3163	90	2.6316	2.2795	1.9867	1.6620	1.2910
26	2.7787	2.3788	2.0555	1.7056	1.3150	91	2.6309	2.2791	1.9864	1.6618	1.2909
27	2.7707	2.3734	2.0518	1.7033	1.3137	92	2.6303	2.2787	1.9861	1.6616	1.2908
28	2.7633	2.3685	2.0484	1.7011	1.3125	93	2.6297	2.2783	1.9858	1.6614	1.2907
29	2.7564	2.3638	2.0452	1.6991	1.3114	94	2.6291	2.2779	1.9855	1.6612	1.2906
30	2.7500	2.3596	2.0423	1.6973	1.3104	95	2.6286	2.2775	1.9852	1.6611	1.2905
31	2.7440	2.3556	2.0395	1.6955	1.3095	96	2.6280	2.2771	1.9850	1.6609	1.2904
32	2.7385	2.3518	2.0369	1.6939	1.3086	97	2.6275	2.2767	1.9847	1.6607	1.2903
33	2.7333	2.3483	2.0345	1.6924	1.3077	98	2.6269	2.2764	1.9845	1.6606	1.2903
34	2.7284	2.3451	2.0322	1.6909	1.3070	99	2.6264	2.2760	1.9842	1.6604	1.2902
35	2.7238	2.3420	2.0301	1.6896	1.3062	100	2.6259	2.2757	1.9840	1.6602	1.2901
36	2.7195	2.3391	2.0281	1.6883	1.3055	101	2.6254	2.2753	1.9837	1.6601	1.2900
37	2.7154	2.3363	2.0262	1.6871	1.3049	102	2.6249	2.2750	1.9835	1.6599	1.2899
38	2.7116	2.3337	2.0244	1.6860	1.3042	103	2.6244	2.2746	1.9833	1.6598	1.2898
39	2.7079	2.3313	2.0227	1.6849	1.3036	104	2.6239	2.2743	1.9830	1.6596	1.2897
40	2.7045	2.3289	2.0211	1.6839	1.3031	105	2.6235	2.2740	1.9828	1.6595	1.2897
41	2.7012	2.3267	2.0195	1.6829	1.3025	106	2.6230	2.2737	1.9826	1.6594	1.2896
42	2.6981	2.3246	2.0181	1.6820	1.3020	107	2.6226	2.2734	1.9824	1.6592	1.2895
43	2.6951	2.3226	2.0167	1.6811	1.3016	108	2.6221	2.2731	1.9822	1.6591	1.2894
44	2.6923	2.3207	2.0154	1.6802	1.3011	109	2.6217	2.2728	1.9820	1.6590	1.2894
45	2.6896	2.3189	2.0141	1.6794	1.3007	110	2.6213	2.2725	1.9818	1.6588	1.2893
46	2.6870	2.3172	2.0129	1.6787	1.3002	111	2.6209	2.2722	1.9816	1.6587	1.2892
47	2.6846	2.3155	2.0117	1.6779	1.2998	112	2.6204	2.2719	1.9814	1.6586	1.2892
48	2.6822	2.3139	2.0106	1.6772	1.2994	113	2.6200	2.2717	1.9812	1.6584	1.2891
49	2.6800	2.3124	2.0096	1.6766	1.2991	114	2.6196	2.2714	1.9810	1.6583	1.2890
50	2.6778	2.3109	2.0086	1.6759	1.2987	115	2.6193	2.2711	1.9808	1.6582	1.2890
51	2.6757	2.3095	2.0076	1.6753	1.2984	116	2.6189	2.2709	1.9806	1.6581	1.2889
52	2.6737	2.3082	2.0066	1.6747	1.2980	117	2.6185	2.2706	1.9804	1.6580	1.2888
53	2.6718	2.3069	2.0057	1.6741	1.2977	118	2.6181	2.2704	1.9803	1.6579	1.2888
54	2.6700	2.3056	2.0049	1.6736	1.2974	119	2.6178	2.2701	1.9801	1.6578	1.2887
55	2.6682	2.3044	2.0040	1.6730	1.2971	120	2.6174	2.2699	1.9799	1.6576	1.2886
56	2.6665	2.3033	2.0032	1.6725	1.2969	121	2.6171	2.2696	1.9798	1.6575	1.2886
57	2.6649	2.3022	2.0025	1.6720	1.2966	122	2.6167	2.2694	1.9796	1.6574	1.2885
58	2.6633	2.3011	2.0017	1.6716	1.2963	123	2.6164	2.2692	1.9794	1.6573	1.2885
59	2.6618	2.3000	2.0010	1.6711	1.2961	124	2.6161	2.2689	1.9793	1.6572	1.2884
60	2.6603	2.2990	2.0003	1.6706	1.2958	125	2.6157	2.2687	1.9791	1.6571	1.2884
61	2.6589	2.2981	1.9996	1.6702	1.2956	126	2.6154	2.2685	1.9790	1.6570	1.2883
62	2.6575	2.2971	1.9990	1.6698	1.2954	127	2.6151	2.2683	1.9788	1.6569	1.2883
63	2.6561	2.2962	1.9983	1.6694	1.2951	128	2.6148	2.2681	1.9787	1.6568	1.2882
64	2.6549	2.2954	1.9977	1.6690	1.2949	129	2.6145	2.2679	1.9785	1.6568	1.2881
65	2.6536	2.2945	1.9971	1.6686	1.2947	130	2.6142	2.2677	1.9784	1.6567	1.2881

Sumber : Database Microsoft Excel

TABEL F PADA α 5%

DF	1	2	3	4	5	DF	1	2	3	4	5
1	161.4462	199.4995	215.7067	224.5833	230.1604	66	3.9863	3.1359	2.7437	2.5108	2.3538
2	18.5128	19.0000	19.1642	19.2467	19.2963	67	3.9840	3.1338	2.7416	2.5087	2.3517
3	10.1280	9.5521	9.2766	9.1172	9.0134	68	3.9819	3.1317	2.7395	2.5066	2.3496
4	7.7086	6.9443	6.5914	6.3882	6.2561	69	3.9798	3.1296	2.7375	2.5046	2.3475
5	6.6079	5.7861	5.4094	5.1922	5.0503	70	3.9778	3.1277	2.7355	2.5027	2.3456
6	5.9874	5.1432	4.7571	4.5337	4.3874	71	3.9758	3.1258	2.7336	2.5008	2.3437
7	5.5915	4.7374	4.3468	4.1203	3.9715	72	3.9739	3.1239	2.7318	2.4989	2.3418
8	5.3176	4.4590	4.0662	3.8379	3.6875	73	3.9720	3.1221	2.7300	2.4971	2.3400
9	5.1174	4.2565	3.8625	3.6331	3.4817	74	3.9702	3.1203	2.7283	2.4954	2.3383
10	4.9646	4.1028	3.7083	3.4780	3.3258	75	3.9685	3.1186	2.7266	2.4937	2.3366
11	4.8443	3.9823	3.5874	3.3567	3.2039	76	3.9668	3.1170	2.7249	2.4921	2.3349
12	4.7472	3.8853	3.4903	3.2592	3.1059	77	3.9651	3.1154	2.7233	2.4904	2.3333
13	4.6672	3.8056	3.4105	3.1791	3.0254	78	3.9635	3.1138	2.7218	2.4889	2.3317
14	4.6001	3.7389	3.3439	3.1122	2.9582	79	3.9619	3.1123	2.7203	2.4874	2.3302
15	4.5431	3.6823	3.2874	3.0556	2.9013	80	3.9604	3.1108	2.7188	2.4859	2.3287
16	4.4940	3.6337	3.2389	3.0069	2.8524	81	3.9589	3.1093	2.7173	2.4844	2.3273
17	4.4513	3.5915	3.1968	2.9647	2.8100	82	3.9574	3.1079	2.7159	2.4830	2.3259
18	4.4139	3.5546	3.1599	2.9277	2.7729	83	3.9560	3.1065	2.7146	2.4817	2.3245
19	4.3808	3.5219	3.1274	2.8951	2.7401	84	3.9546	3.1052	2.7132	2.4803	2.3231
20	4.3513	3.4928	3.0984	2.8661	2.7109	85	3.9532	3.1038	2.7119	2.4790	2.3218
21	4.3248	3.4668	3.0725	2.8401	2.6848	86	3.9519	3.1026	2.7106	2.4777	2.3205
22	4.3009	3.4434	3.0491	2.8167	2.6613	87	3.9506	3.1013	2.7094	2.4765	2.3193
23	4.2793	3.4221	3.0280	2.7955	2.6400	88	3.9493	3.1001	2.7082	2.4753	2.3181
24	4.2597	3.4028	3.0088	2.7763	2.6207	89	3.9481	3.0989	2.7070	2.4741	2.3169
25	4.2417	3.3852	2.9912	2.7587	2.6030	90	3.9469	3.0977	2.7058	2.4729	2.3157
26	4.2252	3.3690	2.9752	2.7426	2.5868	91	3.9457	3.0966	2.7047	2.4718	2.3146
27	4.2100	3.3541	2.9603	2.7278	2.5719	92	3.9445	3.0954	2.7036	2.4707	2.3134
28	4.1960	3.3404	2.9467	2.7141	2.5581	93	3.9434	3.0943	2.7025	2.4696	2.3123
29	4.1830	3.3277	2.9340	2.7014	2.5454	94	3.9423	3.0933	2.7014	2.4685	2.3113
30	4.1709	3.3158	2.9223	2.6896	2.5336	95	3.9412	3.0922	2.7004	2.4675	2.3102
31	4.1596	3.3048	2.9113	2.6787	2.5225	96	3.9402	3.0912	2.6994	2.4665	2.3092
32	4.1491	3.2945	2.9011	2.6684	2.5123	97	3.9391	3.0902	2.6984	2.4655	2.3082
33	4.1393	3.2849	2.8916	2.6589	2.5026	98	3.9381	3.0892	2.6974	2.4645	2.3072
34	4.1300	3.2759	2.8826	2.6499	2.4936	99	3.9371	3.0882	2.6965	2.4636	2.3063
35	4.1213	3.2674	2.8742	2.6415	2.4851	100	3.9362	3.0873	2.6955	2.4626	2.3053
36	4.1132	3.2594	2.8663	2.6335	2.4772	101	3.9352	3.0864	2.6946	2.4617	2.3044
37	4.1055	3.2519	2.8588	2.6261	2.4696	102	3.9342	3.0855	2.6937	2.4608	2.3035
38	4.0982	3.2448	2.8517	2.6190	2.4625	103	3.9333	3.0846	2.6928	2.4599	2.3026
39	4.0913	3.2381	2.8451	2.6123	2.4558	104	3.9324	3.0837	2.6920	2.4591	2.3017
40	4.0847	3.2317	2.8387	2.6060	2.4495	105	3.9315	3.0828	2.6911	2.4582	2.3009
41	4.0785	3.2257	2.8327	2.6000	2.4434	106	3.9307	3.0820	2.6903	2.4574	2.3001
42	4.0727	3.2199	2.8271	2.5943	2.4377	107	3.9298	3.0812	2.6895	2.4566	2.2992
43	4.0670	3.2145	2.8216	2.5888	2.4322	108	3.9290	3.0804	2.6887	2.4558	2.2984
44	4.0617	3.2093	2.8165	2.5837	2.4270	109	3.9282	3.0796	2.6879	2.4550	2.2976
45	4.0566	3.2043	2.8115	2.5787	2.4221	110	3.9274	3.0788	2.6871	2.4542	2.2969
46	4.0517	3.1996	2.8068	2.5740	2.4174	111	3.9266	3.0781	2.6864	2.4535	2.2961
47	4.0471	3.1951	2.8024	2.5695	2.4128	112	3.9258	3.0773	2.6856	2.4527	2.2954
48	4.0426	3.1907	2.7981	2.5652	2.4085	113	3.9251	3.0766	2.6849	2.4520	2.2946
49	4.0384	3.1866	2.7940	2.5611	2.4044	114	3.9243	3.0759	2.6842	2.4513	2.2939
50	4.0343	3.1826	2.7900	2.5572	2.4004	115	3.9236	3.0751	2.6835	2.4506	2.2932
51	4.0304	3.1788	2.7862	2.5534	2.3966	116	3.9229	3.0744	2.6828	2.4499	2.2925
52	4.0266	3.1751	2.7826	2.5498	2.3930	117	3.9222	3.0738	2.6821	2.4492	2.2918
53	4.0230	3.1716	2.7791	2.5463	2.3894	118	3.9215	3.0731	2.6815	2.4485	2.2912
54	4.0195	3.1682	2.7758	2.5429	2.3861	119	3.9208	3.0724	2.6808	2.4479	2.2905
55	4.0162	3.1650	2.7725	2.5397	2.3828	120	3.9201	3.0718	2.6802	2.4472	2.2899
56	4.0130	3.1619	2.7694	2.5366	2.3797	121	3.9195	3.0711	2.6795	2.4466	2.2892
57	4.0099	3.1588	2.7664	2.5336	2.3767	122	3.9188	3.0705	2.6789	2.4460	2.2886
58	4.0069	3.1559	2.7636	2.5307	2.3738	123	3.9182	3.0699	2.6783	2.4454	2.2880
59	4.0040	3.1531	2.7608	2.5279	2.3710	124	3.9175	3.0693	2.6777	2.4448	2.2874
60	4.0012	3.1504	2.7581	2.5252	2.3683	125	3.9169	3.0687	2.6771	2.4442	2.2868
61	3.9985	3.1478	2.7555	2.5226	2.3657	126	3.9163	3.0681	2.6765	2.4436	2.2862
62	3.9959	3.1453	2.7530	2.5201	2.3631	127	3.9157	3.0675	2.6760	2.4430	2.2856
63	3.9934	3.1428	2.7505	2.5177	2.3607	128	3.9151	3.0670	2.6754	2.4425	2.2850
64	3.9909	3.1404	2.7482	2.5153	2.3583	129	3.9146	3.0664	2.6748	2.4419	2.2845
65	3.9886	3.1381	2.7459	2.5130	2.3560	130	3.9140	3.0658	2.6743	2.4414	2.2839

Tabel Durbin-Watson Statistic : 5 percent significant points of dL and dU

N	K=1		K=2		K=3		K=4		K=5		K=6		K=7		K=8		K=9		K=10		
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU	
6	0.610	1.400																			
7	0.700	1.356	0.467	1.896																	
8	0.763	1.332	0.559	1.777	0.368	2.287															
9	0.824	1.320	0.629	1.699	0.455	2.128	0.296	2.588													
10	0.879	1.320	0.697	1.641	0.525	2.016	0.376	2.414	0.243	2.822											
11	0.927	1.324	0.758	1.604	0.595	1.928	0.444	2.283	0.316	2.645	0.203	3.005									
12	0.971	1.331	0.812	1.579	0.658	1.864	0.512	2.177	0.379	2.506	0.268	2.832	0.171	3.149							
13	1.010	1.340	0.861	1.562	0.715	1.816	0.574	2.094	0.445	2.390	0.328	2.692	0.230	2.985	0.147	3.266					
14	1.045	1.350	0.905	1.551	0.767	1.779	0.632	2.030	0.505	2.296	0.389	2.572	0.286	2.848	0.200	3.111	0.127	3.360			
15	1.077	1.361	0.946	1.543	0.814	1.750	0.685	1.977	0.562	2.220	0.447	2.472	0.343	2.727	0.251	2.979	0.175	3.216	0.111	3.438	
16	1.106	1.371	0.982	1.539	0.857	1.728	0.734	1.935	0.615	2.157	0.502	2.388	0.398	2.624	0.304	2.860	0.222	3.090	0.155	3.304	
17	1.133	1.381	1.015	1.536	0.897	1.710	0.779	1.900	0.664	2.104	0.554	2.318	0.451	2.537	0.356	2.757	0.272	2.975	0.198	3.184	
18	1.158	1.391	1.046	1.535	0.933	1.696	0.820	1.872	0.710	2.060	0.603	2.257	0.502	2.461	0.407	2.667	0.321	2.873	0.244	3.073	
19	1.180	1.401	1.074	1.536	0.967	1.685	0.859	1.848	0.752	2.023	0.649	2.206	0.459	2.396	0.456	2.589	0.369	2.783	0.290	2.974	
20	1.120	1.411	1.100	1.537	0.998	1.676	0.894	1.828	0.792	1.991	0.692	2.162	0.595	2.339	0.502	2.521	0.416	2.704	0.336	2.885	
21	1.221	1.420	1.125	1.538	1.026	1.669	0.927	1.812	0.829	1.964	0.732	2.124	0.637	2.290	0.547	2.460	0.461	2.633	0.380	2.806	
22	1.239	1.429	1.147	1.541	1.053	1.664	0.958	1.797	0.863	1.940	0.769	2.090	0.677	2.246	0.588	2.407	0.504	2.571	0.424	2.734	
23	1.257	1.437	1.168	1.543	1.078	1.660	0.986	1.785	0.895	1.920	0.804	2.061	0.715	2.208	0.628	2.360	0.545	2.514	0.465	2.670	
24	1.273	1.446	1.188	1.546	1.101	1.656	1.013	1.775	0.925	1.902	0.837	2.033	0.751	2.174	0.666	2.318	0.584	2.464	0.506	2.613	
25	1.288	1.454	1.206	1.550	1.123	1.654	1.038	1.767	0.953	1.886	0.868	2.012	0.784	2.144	0.702	2.280	0.621	2.419	0.544	2.560	
26	1.302	1.461	1.224	1.553	1.143	1.652	1.062	1.759	0.979	1.873	0.897	1.992	0.816	2.117	0.735	2.246	0.657	2.379	0.581	2.513	
27	1.316	1.469	1.240	1.556	1.162	1.651	1.084	1.753	1.004	1.861	0.925	1.974	0.845	2.093	0.767	2.216	0.691	2.342	0.616	2.470	
28	1.328	1.476	1.255	1.560	1.181	1.650	1.104	1.747	1.028	1.850	0.951	1.958	0.874	2.071	0.798	2.188	0.723	2.309	0.650	2.431	
29	1.341	1.483	1.270	1.563	1.198	1.650	1.124	1.743	1.050	1.841	0.975	1.944	0.900	2.052	0.826	2.164	0.753	2.278	0.682	2.396	
30	1.352	1.489	1.284	1.567	1.214	1.650	1.143	1.739	1.071	1.833	0.998	1.931	0.926	2.034	0.854	2.141	0.782	2.251	0.712	2.363	
31	1.363	1.496	1.297	1.570	1.229	1.650	1.160	1.735	1.090	1.825	1.020	1.920	0.950	2.018	0.879	2.120	0.810	2.226	0.741	2.333	
32	1.373	1.502	1.309	1.574	1.244	1.650	1.177	1.732	1.109	1.819	1.041	1.909	0.972	2.004	0.904	2.102	0.836	2.205	0.769	2.306	
33	1.383	1.508	1.321	1.577	1.258	1.651	1.193	1.730	1.127	1.813	1.061	1.900	0.994	1.991	0.927	2.085	0.861	2.181	0.795	2.281	
34	1.393	1.514	1.333	1.580	1.271	1.652	1.208	1.728	1.144	1.808	1.080	1.891	1.015	1.979	0.950	2.069	0.885	2.162	0.821	2.257	
35	1.402	1.519	1.343	1.584	1.283	1.653	1.222	1.726	1.160	1.803	1.097	1.884	1.034	1.967	0.971	2.054	0.908	2.144	0.845	2.236	
36	1.411	1.525	1.354	1.587	1.295	1.654	1.236	1.724	1.175	1.799	1.114	1.877	1.053	1.957	0.991	2.041	0.930	2.127	0.868	2.216	
37	1.419	1.530	1.364	1.590	1.307	1.655	1.249	1.723	1.190	1.795	1.131	1.870	1.071	1.948	1.011	2.029	0.951	2.112	0.791	2.197	
38	1.427	1.535	1.373	1.594	1.318	1.656	1.261	1.722	1.204	1.792	1.146	1.864	1.088	1.939	1.029	2.017	0.970	2.098	0.912	2.180	
39	1.435	1.540	1.382	1.597	1.328	1.658	1.273	1.722	1.218	1.789	1.161	1.859	1.104	1.932	1.047	2.007	0.990	2.085	0.932	2.164	
40	1.442	1.544	1.391	1.600	1.338	1.659	1.285	1.721	1.230	1.786	1.175	1.854	1.120	1.924	1.064	1.997	1.008	2.072	0.945	2.149	
45	1.475	1.566	1.430	1.615	1.383	1.666	1.336	1.720	1.287	1.776	1.238	1.835	1.189	1.895	1.139	1.958	1.089	2.002	1.038	2.088	
50	1.503	1.585	1.462	1.628	1.421	1.674	1.378	1.721	1.335	1.771	1.291	1.822	1.246	1.875	1.201	1.930	1.156	1.986	1.110	2.044	
55	1.528	1.601	1.490	1.641	1.452	1.681	1.414	1.724	1.374	1.768	1.334	1.814	1.294	1.861	1.253	1.909	1.212	1.959	1.170	2.010	
60	1.549	1.616	1.514	1.652	1.480	1.689	1.444	1.727	1.408	1.767	1.372	1.808	1.335	1.850	1.298	1.894	1.260	1.939	1.222	1.984	
65	1.567	1.629	1.536	1.662	1.503	1.696	1.471	1.731	1.438	1.767	1.404	1.805	1.370	1.843	1.336	1.882	1.301	1.923	1.266	1.964	
70	1.583	1.641	1.554	1.672	1.525	1.703	1.494	1.735	1.464	1.768	1.433	1.802	1.401	1.837	1.369	1.873	1.337	1.910	1.305	1.948	
75	1.598	1.652	1.571	1.680	1.543	1.709	1.515	1.739	1.487	1.770	1.458	1.801	1.428	1.834	1.399	1.867	1.369	1.901	1.339	1.935	
80	1.611	1.662	1.586	1.688	1.560	1.715	1.534	1.743	1.507	1.772	1.480	1.801	1.453	1.831	1.425	1.861	1.397	1.893	1.369	1.925	
85	1.624	1.671	1.600	1.696	1.575	1.721	1.550	1.747	1.525	1.774	1.500	1.801	1.474	1.829	1.448	1.857	1.422	1.886	1.396	1.916	
90	1.635	1.679	1.612	1.703	1.589	1.726	1.566	1.751	1.542	1.776	1.518	1.801	1.494	1.827	1.469	1.854	1.445	1.881	1.420	1.909	
95	1.645	1.687	1.623	1.709	1.602	1.732	1.579	1.755	1.557	1.778	1.535	1.802	1.512	1.827	1.489	1.852	1.465	1.877	1.442	1.903	
100	1.654	1.694	1.634	1.715	1.613	1.736	1.592	1.758	1.571	1.780	1.550	1.803	1.528	1.826	1.506	1.850	1.484	1.874	1.462	1.898	
150	1.720	1.746	1.706	1.760	1.693	1.774	1.679	1.788	1.665	1.802	1.651	1.817	1.637	1.832	1.622	1.847	1.608	1.868	1.574	1.877	
200	1.758	1.778	1.748	1.789	1.738	1.799	1.728	1.810	1.718	1.820	1.707	1.831	1.697	1.841	1.686	1.832	1.675	1.863	1.665	1.874	

Sumber : Sritus Arief, 1993 : 295