A THESIS

THE EFFECT OF AUDIT QUALITY

ON EARNING MANAGEMENT IN COMPANIES LISTED

IN JAKARTA STOCK EXCHANGE FOR THE YEARS 1997-2001

Presented as A Partial Fulfillment Of The Requirements

To Obtain The Bachelor Degree In Accounting Department

BONDAN SATRIO PRIBADI

03 312 248

DEPARTMENT OF ACCOUNTING

INTERNATIONAL PROGRAM

FACULTY OF ECONOMICS

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Herewith the writer declare that in this thesis, there is no opus that have been proposed for obtaining the bachelor degree in any other university, and as far as the writer knows, there is also no opus that have been written or published by other persons, except those written in the text of this thesis, and stated in the bibliography. If in the future that this statement is proven to be wrong, then the writer will make any correction regarding the error.

Yogyakarta,

Bondan Satrio Pribadi

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By

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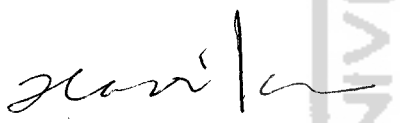

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THE EFFECT OF AUDIT QUALITY

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A BACHELOR DEGREE THESIS

By

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ABSTRACT

Bondan Satrio Pribadi (2006). The Effect of Audit Quality on Earning Management in Companies Listed in Jakarta Stock Exchange For The Years 1997-2001. Yogyakarta. International Program, Department of Accounting. Universitas Islam Indonesia.

This research searches for the relation between audit quality and earnings management in Indonesian firms. This research takes the Big Five auditor as the high quality auditor and Non-Big Five as the low Quality auditor. Earning management is captured by discretionary accruals that are estimated using a cross sectional version of Jones 1991 model. Based on the previous study done by Becker, Defond, Jiambalvo, and Subramanyam in *Contemporary Accounting Research* (spring 1998) reveals that the Clients of Non Big Six auditors report that the income of discretionary accruals is relatively increasing and higher than the discretionary accruals reported by clients of Big Six auditor. This result is based on assumption that quality of the Big Six is higher than the Non-Big Six auditor.

This study takes the data from the companies' financial statement listed in the Indonesian Capital Market Directory (ICMD) for the years 1997-2001. However the financial statement of 1996 is used because it is needed in processing the data. In addition, the data also takes from Capital Market Database of Jakarta Stock Exchange (JSX) corner at Faculty of Economics Islamic university of Indonesia and other relevant sources with data criterion.

As the main result, the relation between dependent variable (discretionary accruals) and independent variable (NB5) has positive significant relation, thus this result is appropriate with the prediction. The result shows that audit quality has huge effect to detect the earnings management on the company. Compared to clients with Big-Five auditors, clients with Non-Big Five have higher discretionary accruals and the entire control variable has correlation with discretionary accruals.

Key Words: Audit Quality, Discretionary Accruals, Earnings Management.

ABSTRAK

Bondan Satrio Pribadi (2006). The Effect of Audit Quality on Earning Management in Company Listed in Jakarta Stock Exchange For The Year 1997-2001. Yogyakarta. International Program, Departmant of Accounting. Universitas Islam Indonesia.

Penelitian ini mencari hubungan antara kualitas audit dan manajemen laba di perusahaan Indonesia. Penelitian ini berdasarkan Big-Five (lima besar) akuntan sebagai akuntan yang bermutu tinggi dan Non Big-Five sebagai akuntan yang bermutu rendah.Manajemen laba didapat dari discretionary accruals yang ditaksir memakai sectional silang versi Jones 1991 model. Penelitian sebelumnya yang dilakukan oleh Becker, Defond, Jiambalvo, dan Subramanyam di *Contemporary Accounting Research* (Spring 1998) menyimpulkan bahwa menurut Klien Non Big-Six akuntan penghasilan discretionary accruals secara relatif meningkat dan lebih tinggi daripada discretionary accruals yang dilaporkan oleh klien Big-Six akuntan. Hasil ini berdasarkan pada asumsi bahwa kualitas yang akuntan dengan Big-Six lebih tinggi daripada Non Big-Six akuntan.

Penelitian ini mengambil data penelitian dari laporan keuangan perusahaan yang terdaftar pada Indonesian Capital Market Directory (ICMD) selama tahun 1997-2001. Namun laporan keuangan tahun 1996 tetap diperlukan dalam mengolah data. Selain daripada itu, data juga diambil dari Capital Market Database dari Bursa Efek Jakarta (BEJ) di Fakultas Ilmu Ekonomi Universitas Islam Indonesia dan sumber yang sesuai dengan data kriteria yang lainnya.

Hasil utama penelitian ini adalah dependent variabel (discretionary accruals) dan independent variabel (NB5) mempunyai hubungan positif, dengan begitu hasil ini sesuai dengan prediksi. Penelitian ini juga memperlihatkan bahwa kualitas auditor mempunyai efek yang sangat besar untuk mengetahui manajemen laba di perusahaan, jika dibandingkan dengan klien dengan Big-Five akuntan, klien dengan Non Big Five mempunyai discretionary accruals lebih tinggi dan semua control variabel mempunyai hubungan dengan discretionary accruals.

Kata Kunci: Kualitas Audit, Discretionary Accruals, Pengaturan Laba.

CHAPTER I

Introduction

1.1 Background

Basically managers of the company try to make the company looks good to the outside parties especially for financial information. This behavior is supported by asymmetric information between managers and stakeholders. There is asymmetric information where one of the parties has more information compared with the others when the manager has certain access of information for the company's prospect. Auditing can reduce the asymmetric information that exists between managers and the stakeholders by allowing outsiders to verify the validity of financial statements. Because of this condition the audit is highly needed to detect inappropriate accounting practices, and once detected, they can object to their use and/or to qualify the audits report as explained by Conny L. Becker, Mark L. Defond, James Jiambalvo, and KR. Subramanyam (spring 1998) in *Contemporary Accounting Research.*

The capability of the auditor to detect the misreporting depends on the size of the auditor's company, because big company will have a lot of auditors, and has big possibility to have high quality auditors. It means it has the capability as an effective deterrent to earning management because management reputation is likely to be damaged and firm value reduced if misreporting is detected and revealed (Dechow, Sloan and Sweeney, 1996).

Many studies and previous research use the auditor's firm in comparing between the Big Six firm and the Non-Big Six firm, because the Big Six firm is larger than the Non-Big Six firms in size, and assumption that the quality of Big Six auditors are higher than the

non-Big Six auditors. Since the sample of this research is from Indonesia we use Big Five as the repreventative of the big firm of the auditor.

Managers have incentive to control the earning of the company to increase the firm/or manager wealth. These incentives are created by contracts that are "explicitly" based on reported earnings, for example: management compensation plans and debt agreement. It can be also based on the contracts that are "implicitly" based on the reported earnings, for example: implicit contracts between the firms and its customers or client. The last possible incentives are based on the various situations, like import relief negotiations, management buyouts, and proxy contest, where reported earnings play an important role.

Earning management is captured by discretionary accruals that are estimated using a cross sectional version of the Jones 1991 model. When we talk about earning management, we have to understand actually managing earnings is purposeful intervention in the external financial reporting process, with the intent of obtaining some private gain (as opposed to say, merely facilitating the neutral operation of the process).

Schipper (1989) defines earning management as the way to "exploit" the accounting flexibility to adjust (maximize or minimize) reported net income, and the explanation of that definition is "...a minor extension of this definition would encompass "real" earning management, accomplished by timing investment or financing decisions to alter reported earning or some subset of it."

In detecting earning management we have to calculate the accrual. The total accrual is the space between profit and cash based on the operational activity. Basically we can separate the total accrual into two sections; (1) normal accrual or non discretionary accrual, or it is the accrual in financial that is normally handled, (2) abnormal accruals or discretionary accruals, or the accruals that occurs because of accounting data manipulation.

The auditor quality, especially for the external auditor, has real impact to the company. When the company auditing is done by the good quality auditors, the external parties, especially for investors, will have good image to the company. Earning management is done by the management to adjust the report of net income. Even though the earning management is not an illegal operation, the effect of audit quality on earning management can be identified, because we can hypothesize that low quality auditors will allow more increase in income earning managements, via discretionary accrual than high quality auditors.

This topic actually has been explained by Conny L. Becker, Mark L. Defond, James Jiambalvo, and KR. Subramanyam in *Contemporary Accounting Research* (spring 1998). They conclude that Big Six auditors have higher quality than Non-Big Six auditors, and the clients of Non–Big Six auditors report discretionary accruals that increase income is relatively more than the discretionary accruals reported by the client of high quality auditor (big six company). In this paper we will discuss the audit quality and earning management as well, but we have some differences with the prior study, because we will take the data from Indonesian firms when in the previous study use Americans firms, we also use SAK (standar akutansi keuangan) as the standard Indonesia, when the prior study use GAAP (Generally Accepted Accounting Principle).

1.2 Problem Statement

This study focuses on the problem of the correlation between auditor quality and discretionary accruals. This study is also trying to identify whether there is any effect of audit quality to the incentive done by the company to control the earning of the company and increase the firm or manager wealth.

1.3 Purpose of the study

The purpose of the study is to analyze the effect of audit quality with the earning management through discretionary accruals operated by the management in the company. This research tries to identify the possibility to do earning management in relation with of the poor quality control from auditors in the financial report.

1.4 Contribution

This research hopefully can add the literature in information about earning management and the quality of audits. For the investors, this research can be used as one of the support information to take decision in investing investment, especially how to evaluate the value of the firms quality by analyzing the quality of financial report. If the investors know a lot of companies that have done earning management the investors will take the risk by increasing the recompense of the stocks. It is critical for standard setters to understand when the standards will permit managers to exercise judgment in reporting the increase of the value of accounting information to users and when they reduce it. Standard setters can consider ways to refine existing accounting standards and expand the disclosure requirements to enhance financial reporting.

IV. Systematical writing

This research consists of five chapters. Every chapter will discuss different topics; first chapter is about introduction. In this chapter the information of the background, purposes of the study, contribution, and systematical writing of this paper will be provided.

The second chapter is the discussion of the theoretical background. This chapter consists of the explanation about financial reporting, earning management, and audit

quality adapted that is related with the topic of this study, hypothesis formulation, and the theory that will help the writer to achieve the purpose of the study.

The third chapter is about research method. It will provide the information of the population and sample, variables, and operational hypothesis. It is the method of the theory in order to achieve the result.

The fourth chapter is about the process to analyze the data. This chapter is practical, where the writer tries to implement the theory from chapter three.

The last is chapter five. The conclusion and the result of the research can be found in this part.

CHAPTER II

Related Theories

2.1 Financial Reporting

Financial reporting based on PSAK NO. 1 is the financial information that a company provides to help users with capital allocation decision about the company. The topics in financial reporting can be political environment, expectation GAP, international accounting standards, and ethics. Financial reporting is different from financial statement; it is more complicated and wide. Financial statement has some weaknesses; the items that can not be measured reliably are not reported in the income statement, the income numbers are affected by the accounting methods employed, and the income measurement involves judgment. While the financial reports fails to be provided some key performances measures are widely used by management, such as forward-looking information needed by investors and creditors, sufficient information on a company's soft assets (intangible), and real time financial information. Financial statement consists of balance sheet, statement of income, statement of cash flows, statement of changes in stockholders equity. Financial reporting consist of financial statement added by notes to the financial statement (accounting policies, contingencies, inventory method, number of shares of stock out standing, alternative measure, etc), supplementary information (changing price disclosure, oil and gas reserves information, etc), and other means of financial reporting (management discussion and analysis, letters to stockholders, etc).

The objectives of financial reporting differ across nations. Traditionally, the primary objective of accounting in many continental Europe and Japan was conformity with the law. In contrast, in Canada, the UK, the Netherlands, and many other nations that have shared with U.S view with that primary objective provide information for investors.

Business enterprises have some objectives of financial reporting in order to establish a foundation for financial accounting and reporting. Basically the objectives of financial reporting are to provide: information that is useful in investment and credit decision, information that is useful in assessing cash flow prospects, and information about enterprise resources and claims to those resources.

Based on Standar Akutansi Keuangan, per 1 april 2002, Qualitative characteristic of financial statement are: understandability, relevance, reliability, faithful presentation, comparability.

Understandability, an essential quality of the information provided in financial statements is readily understandable by users, so users are assumed to have a reasonable knowledge of business and economic behavior and accounting and a motivation to study the information with the reasonable diligence

Relevance, to be useful, information must be relevant to the decision making needs of users. Materiality, the relevance of information is affected by its nature and materiality. In some cases, the nature of information is sufficient to determine its relevance. Information has the quality of relevance when it persuades the economic decisions of users by helping them evaluating events or validating, or prospering, their past evaluations.

Reliability, information has the quality of reliability when it is free from material error and bias and it can be depended upon by users to represent faithfully that it either purports to represent or could reasonably be expected to represent.

Faithful representation, Information may be relevant but also unreliable in the nature or representation that its recognition may be potentially misleading. If information is to present faithfully the transactions and other events that it purports to represent, it is necessary that they are accounted for and presented in accordance with their substance and economic reality and not merely their legal form. Neutrality, to be reliable, the information

contained in financial statements must be neutral, free from bias. Prudence is the inclusion of a degree of the cautions in the exercise of the judgments that is needed in making the estimates required under conditions of uncertainty. Such assets or income are not overstated and liabilities or expenses are not understated.

Completeness is the information in financial statements that must be completed within the bounds of materiality and cost.

Comparability, users must be able to compare the financial statements of the financial statements of an enterprise through time in order to identify trends in its financial position and performance. Users must also be able to compare the financial statements of different enterprises in order to evaluate their relative financial position, performance and changes in financial position. An important implication of the qualitative characteristic of comparability is that users will be informed of the accounting policies employed in the preparation of the financial statements, any change in those policies employed is the effects of such changes. Users need to be able to identify differences between the accounting policies like transaction and other events used by the same enterprise from period to period and by different enterprises. Compliance with *International Accounting Standards*, it includes the disclosure of the accounting policies used by the enterprise that helps to achieve comparability.

2.2 Earnings management

Asymmetric information is the condition when the manager has a certain access of information for the company's prospect when the external has not. Asymmetry information between the manager and the stockholders cause the stockholders can not know and evaluate the movement and the prospective of the company effectively. When we increase the revealing of the asymmetric information it will decrease the flexibility of the

management using earning management. The meaning of earning management in this research is defined as follows:

- Managing earnings is the process of taking deliberate steps within the constraints of generally accepted accounting principles to bring about desired level of reported earnings, (Davidson, Stickney and well (1987), cited in schipper (1989)).
- Earning management occurs when managers use judgment in financial reporting and in structuring transactions to alter financial reports to either mislead some stakeholders about underlying economic performance of the company or to influence contractual outcomes that depend on reported accounting numbers, Healy and Whalen (1999).

Actually there are a lot of meanings of earning management, but those two meanings can represent the meaning of earning management. The writer tries to define the earning management in the other word that is, earning management is the policy or the way that is taken by manager of the company using the accounting flexibility to adjust the financial report in order to achieve purpose. The management chooses the accounting procedure from the available accounting standards and hopefully it can increase their utility and company's market value. Based on Paul M. Haley (Harvard Business School) and James M. Wahlen (Kelley School of Business), (1998), there are some motivations used as the reasons for the manager to operate the earning management, they are:

(1) Capital market motivation. The widespread use of accounting information by investors and financial analysis to help value stocks can create an incentive for managers to manipulate earnings in an attempt to influence short term stock price performance.

(2) Contracting motivations. Accounting data is used to help monitor and regulate the contractual relations between many of the firm's stakeholders. Explicit and implicit

management compensation contracts are used to support the incentive of management and external stakeholders.

(3) Regulatory motivation. Three forms of regulatory motivation are: earning management to circumvent industry regulations, earning management to reduce the risk of investigation and intervention by anti trust regulators, and earning management for tax planning purposes.

Measuring discretionary accrual can be done by using some models.

(1) The Healy model, is a test for earning management by comparing mean total accruals (scaled by lagged total assets) across the earning management partitioning variable. Healy's study differs from most other earning management studies in that he predicts that systematic earning management occurs every period. His partitioning variable divides the sample into three groups, with earnings predicted to be managed upwards in one of the groups and downward in the other two groups. This approach is equivalent to treating the set of observations for which earnings are predicted to be managed upwards as the estimation periods and the set of observations for which earnings are predicted to be managed downwards as the event period.

(2) The DeAngelo model, tests management by computing first differences in total accruals, and by assuming that the first differences in total accruals, and it is an expected value of zero under the null hypothesis of no earning management. This model uses last period's total accruals (scaled by lagged total assets) as the measure of nondiscretionary accruals. The DeAngelo model can be viewed as a special case of the Healy model, in which the estimation period for non discretionary accruals is restricted to the previous year's observation.

(3) The Jones model proposes a model that relaxes the assumption that nondiscretionary accruals are constant. The model attempt to control for the effect of

changes in a firm's economic circumstances on nondiscretionary accruals. The result in Jones (1991) indicates that the model is successful at explaining around one quarter of the variation in total accruals. The jones model orthogonalizes total accruals with respect to revenues and will therefore extract this discretionary component of accruals, causing the estimate of earnings management to be biased toward zero.

(4) The modified Jones model, the modification is designed to eliminate the conjectured tendency of the Jones models to measure discretionary accruals with error when discretion is exercised over revenue. The original Jones model implicitly assumes that direction is not exercised over revenue in either the estimation period or the even period. The modified version of the Jones Model implicitly assumes that all changes in credit sales in the event period result from earnings management. This is based on the reasoning that it is easier to manage earnings by exercising discretion over the recognition of the revenue on credit sales than it is to manage earnings by exercising discretion over the recognition of revenue on cash sales.

(5) The industry models, such as Jones model, this is the assumption that nondiscretionary accruals are constant over time. However, instead of attempting to directly model, the determinant of nondiscretionary accruals are common across firms in the same industry. The ability of the industry model to mitigate measurement error in discretionary accruals hinges critically on two factors. First, the industry models removes variation in nondiscretionary accruals that is common across firms in the same industry. Second, the industry model removes variation in discretionary accruals that is correlated across firms in the same industry.

This study uses the cross sectional variation of the Jones 1991 accruals estimation models reported in DeFond and Jiambalvo's (1994) and DeFond and Subramanyams (1997). The Cross sectional Jones models are generally better specified than the time series

counterparts. The model we use estimates "normal" accruals as a function of the change in revenue and the level of property, plant and equipment. These variable control for changes in accruals that are due to changes in the firm's economic condition.

2.3 Auditing

When high asymmetry information happens, the stockholders have not enough information to analyze financial reporting, especially for earning manipulation. It needs an action to reveal this asymmetry information, to make the evaluation more objectives and fairly: full revealing, this is based on all information that occur in the company, such as financial information or non financial information, or sufficient revealing. The revealing is based on the accounting standards obligation. Normal revealing is a sufficient revealing added by the other information that can affect the financial reporting. In revealing the financial reporting auditors are needed.

Auditing is the systematic process of objectively obtaining and evaluating evidence regarding assertions about economic actions and events to ascertain the degree of correspondence between those assertions and established criteria and communicating the results to interest users. Based on the objectives of audits, general objectives of a financial statements audit is to express an opinion on whether the client's financial statements are presented fairly, in all material aspects, in conformity with GAAP. Specific objective of a financial statement audit is to evaluate fairness management's assertions for each account reported in the financial statements. Without accomplishing specific objectives, the conclusion concerning with the fairness of the overall financial statements will not be able to be delivered.

The result of the audits depends on the quality of the auditors. High quality auditor will decrease the audit risk. Audit risk is the risk that the auditor may unknowilingly fail to

appropriately modify his or her opinion on financial statements that are materially misstated. The more certain the auditor wants to express the correct opinion, the lower if the audit risk that will be accepted. The auditor's ultimate objective in planning and performing the audit is to reduce audit risk to an appropriately low level to support an opinion as to whether the financial statement are fairly presented in all material respects. Based on that statement, auditor's report has effects to the failure to record or properly disclose subsequent events in the financial statements and will result in the departure from the auditor standard report.

2.4 Hypothesis formulation

The clients of Non-Big Five auditors report the discretionary accruals that increase the income relatively more than the discretionary accruals reported by clients of Big-Five auditors. This argument is based on the prior studies which suggest that auditors are more likely to object to management's accounting choices that increase earnings (as opposed to decrease earning) and that auditors are more likely to be sued when they are associated with financial statements that overstate earnings (as compared to understate earnings). Non-Big Five auditors allow the company to increase earning management, via discretionary accruals, than the Big Five auditors. This paper will focus on discretionary accruals because of; (1) evidence suggests that managers are more likely to overstate than understate earnings (DeFond and Jiambalvo 1991, 1993; Kinney and Martin 1994), (2) while there is evidence that auditors are routinely sued for allegedly allowing earning management that overstates earnings, and there is no evidence they are sued for earning management that understate earnings (St. Pierre and Anderson, 1984).

Prior studies explained by Conny L. Becker, Mark L. Defond, James Jiambalvo, and KR. Subramanyam (spring 1998) in *Contemporary Accounting Research*, are relevant with

our results. It is consistent with the external auditor that has been supporting for the effectiveness of the constraint depending on audit quality. Prior studies conclude that big six auditors are of higher quality than non big six auditors, but an important caveat is needed. The multivariation sample from prior study consist of 9.035 firm years associated with Big Six auditors and 1.846 firm years associated with Non-Big Six auditors. A pooled regression indicates that, ceteris paribus, discretionary accruals of firms with Non Big Six auditors are 1,5 % of assets higher than the discretionary accruals of firms with Big Six auditors.

A statistical test using annual estimates to mitigate the effect of cross sectional correlation also supports the conclusion that the discretionary accruals of firms with Non Big Six auditors are higher than the discretionary accruals of the firm with Big Six auditors. We have some differences with the prior study, because we will take the sample data from Indonesian firms, whereas the prior study use Americans firms. We also use SAK (standar akutansi keuangan) as the standard in Indonesia, whereas the prior study use GAAP (Generally Accepted Accounting Principle). We use Big Five as the representative of high quality firm whilc in the prior study use Big Six.

This study hypothesis is based on the theory and what this study expect:

HΔ =the firms audited by Non Big Five auditors report higher discretionary accruals compared to firms audited by by Big Five auditor.

CHAPTER III

Research Method

3.1 Population and Sample

This research uses purposive sampling as the sample for the data. It means that the procedure in taking sample is based on a definite consideration which reflects the primary purpose of the study. This research uses the data from Jakarta Stock Exchange from 1994 to 2000. After collecting the sample, some companies that are not fulfilling the requirement for this research are eliminated.

We exclude financial institution and utility companies, because computing discretionary accruals for these firms is problematic, and regulation may make the incentives in unregulated industries. We separate the auditors company into two parts, first, is the high quality and the second is the low quality. We make an assumption that Big Five Company can present as the high quality auditors, and the Non Big Five Company as the low quality auditors, with an assumption that the larger audits company can provide high quality auditors.

The company changes the external auditors from Big Five to the Non Big Five and vice versa. The companies that do not do the IPO from 1994 to 2000 are excluded. Our tests compare the discretionary accruals of a sample of firms with Non Big Five auditors to those of a sample of firms with Big Five auditors.

3.2 Variables

This study only focuses on the two variables and control variables:

First is *independent variable.* Independent variable for this study is the audit quality of the auditors firms. This variable is not affected by the other factors. Drawing on Watts,

Zimmerman (1980) and DeAngelo (1981), audit quality is defined as the joint probability of detecting and reporting financial statement errors, which will partially depend on the auditor's independence.

Higher-quality auditors are expected to be less willing to accept questionable accounting methods and are more likely to detect and report errors and irregularities. This study will take the Big Five as the higher quality auditors and Non Big Five as representative for lower quality auditors. The higher quality of Big Five auditors will tend to reduce the incidence of earning management increasing. The Big Five consist of Prastyo, sarwoko, and Sanjana (Ernst and Young), Sidharta and Wijaya (KPMJ), Hariyanto Rahari and Partners (price water house coopers), Osman Ramil Satrio And Partners (Deloitte), and Ariyanto Amir Yusuf (RSM INT'L).

The second is *dependent variable*. Dependent variable is the variable that can influence the independent one, and the report of the earning management through discretionary accruals is done by management. The discretionary accruals in this case will be affected by the first variable, audit quality. Research by Warfield, Wild, and Wild (1995) indicate that the absolute value of discretionary accruals is a good proxy for the combined effect of increasing income and decreasing income earnings management decision.

We should estimate the discretionary accruals, by the following formulation:

$$TA_{ijt}/A_{ijt-1} = \alpha_{jt}\,[1/A_{ijt}\text{-}1] + \beta_{1jt}\,[\Delta REV_{ijt}/A_{ijt-1}] + \beta_{2jt}\,[PPE_{ijt}/A_{ijt}\text{-}1] + e_{ijt} \quad \text{.1)}$$

Where:

TA_{ijt} : Total accruals for sample firm i in industry j for year t.

A_{ijt-1} : Total assets for sample firm i in industry j for year t.

ΔREV_{ijt} : Change in net revenues for sample firm i in industry j for year t.

PPE_{ijt} : Gross profit plant and equipment for sample firm i in industry j for year t.

e_{ijt} : Error term for sample firm i in industry j for year t.

Total accruals is defined as income before extraordinary items minus operating cash flows. As in Subramanyam (1996) and DeFond and Park (1997), The discretionary accruals are defined as the error term from the above regression.

This research also has some control variables, that control for changes in accruals that are due to changes in the firm's economic condition, they are:

a. the absolute value of total accruals

The absolute value of total accruals is included as the control variables because it is controlling the possibilities of the firms with larger absolutes value of total accruals and larger discretionary accruals. Big Five auditors as explained before, will search for inappropriate accounting practices, and once detected, they can object to their use and/or to qualify the audits report, (Conny L. Becker, Mark L. Defond, James Jiambalvo, and KR. Subramanyam, spring 1998.

b. operating cash flow

Operating cash flows from two samples (Big Five auditors and Non Big Five auditors) will have differences in operating cash flow. We also include the log of total assets to control for the potential effects of the size on the choice of discretionary accruals

c. leverage

High leverage has been found to be associated with closeness to the violation of debt covenants (Press and Weintrop 1990), and debt covenant violation has been found to be associated with discretionary accruals choice (DeFond and Jiambalvo 1994). To avoid debt covenant violation, managers of highly leveraged firms have incentives to make income increasing discretionary accruals.

d. outstanding shares during the year whether it increased or decreased measured by dummy variables.

It is conceivable that managers have incentives to manage earnings downward in response to share purchase. Therefore, to capture incentives related to stock transactions, we include dummy variables indicating whether the outstanding shares heve increased or decreased by 10 percent or more.

e. the changes of auditors

The firms that change the auditors tend to report negative discretionary accruals during the last year with their predecessor auditor and the first year with their successor auditor based on Defond and Subramanyam (1997). As the further control, this study includes a dummy variable equal to one if the first sample year is the first year with new auditor.

3.3 Operational hypothesis

Based on the hypothesis formulation, firms with low auditors have higher discretionary accruals compared to firms with high quality auditors. Thus hypothesis which is raised in functional construction between research variables is:

Ho =the firms audited by Non Big Five auditors do not report higher discretionary accruals compared to firms audited by by Big Five auditor.

HΔ =the firms audited by Non Big Five auditors report higher discretionary accruals compared to firms audited by by Big Five auditor.

3.4 Statistical Tools

While the study conducts a number of univariate tests, the primary analysis is a multivariate test that controls for potential differences across the sample groups that may confound simple univariate comparisons. In the multivariate analysis, discretionary accruals are regressed on a dummy variable indicating auditor type and several control variables. The multivariate analysis is performed by estimating the coefficient in the following regression models:

$$DA_{it} = \beta_0 + \beta_1 NB5_{it} + \beta_2 OCF_{it} + \beta_3 Assets_{it} + \beta_4 HiLev_{it} + \beta_5 AbsAccr_{it} + \beta 6\ ShareDecr_{it} + \beta_7 ShareIncr_{it} + \beta_8 OldAud_{it} + \beta_9 NewAud_{it} + e_{it} \quad (3.2)$$

Where:

DA $_{it}$: estimated discretionary accruals
NB5 $_{it}$: dummy variable equals to one if auditors are non-Big five
OCF $_{it}$: operating cash flows
Assets $_{it}$: natural logarithm to total assets
HiLev $_{it}$: dummy variable indicating whether firm is among the highest deciles of leverage, by year and industry
AbsAccr $_{it}$: the absolute value of total adrenals
ShareDecr $_{it}$: dummy variable equal to 1 if there is a decline or more than 10 percent of total outstanding share during the year
ShareIncr $_{it}$: dummy variable equal to 1 if there is a increase or more than 10 percent of total outstanding share during the year
OldAud $_{it}$: dummy variable equal to 1 if the last sample year is followed by an auditor change
NewAud $_{it}$: dummy variable equal to 1 if the first sample year is followed by an auditor change

The equation expects that the estimation discretionary accruals of Non Big Five auditor's variable is positively related to discretionary accruals and significant. This study expectation can answer and confirm the hypothesis. The tools that will be used are the analysis statistical t-test to test the effect of audit quality as independent variable and

discretionary accruals as the dependent variables. The analysis of this hypothesis is using significant level (α)= 5%, with the standard that H0 is rejected if P- value of t-test $\leq \alpha$ (0.05).

Derived from the hypothesis, if $\beta 1$ has negative sign and it is significant rejection towards H0, it means the firms audited by Non Big Five are negatively related to report higher discretionary accruals than firms audited by the Big Five auditors.

CHAPTER IV

Research Findings, Discussions, and Implications

This chapter explains all activities related to process of data extraction, quantify all of data utilized in this research, data analyzing and the interpretation of hypothesis testing which contains the explanations about research findings, discussions and research implications.

4.1. Research Descriptions

This research is based on the research of a main journal and some supporting journals which have relevant correlation with the research topic. The data for this research is taken from the companies' financial statement listed in the Indonesian Capital Market Directory (ICMD) for the year 1997-2001. The writer used financial statement of 1996 because it was needed in processing the data and it was also taken from Capital Market Database of Jakarta Stock Exchange (JSX) corner at Faculty of Economics Islamic university of Indonesia and other relevant sources with data criterion.

When the research started, it had 266 companies or 1596 observations. This research then consisted of 698 observations that have completed the requirement to get the objectives of this research. Some of data were excluded because of certain condition, such as the companies used dollar in their financial report. This would make the research not valid, and some of them had predicament in naming the external auditor in their financial reports, and the other were excluded because of data report limitation.

TABLE 4.1 DESCRIPTIONS OF SAMPLE AND VARIABLE DEFINITION

Variable	Mean	Median	Std. Deviation	Max	Min
NB5	0.5716	1	0.4352	1	0
OLD AUD	0.3668	0	0.4823	1	0
NEWAUD	0.1934	0	0.3953	1	0
SDECR	0.0143	0	0.1189	1	0
SINCRE	0.2221	0	0.4159	1	0
ASSTETS	11.8121	11.7928	0.6501	13.511486	8.311892
OCF	0.0809	0.0652	0.1907	1.687769	-1.006227
LEV	2.4659	0.7215	30.6364	591.561187	0.000622
REV	-0.0356	0.0214	0.8803	9.064039	-7.838743
PPE	0.6279	0.5326	0.5797	8.479748	0.000733
TA	-0.0975	-.0.0790	0.2156	1.023524	-1.278031
ABSTA	0.1635	0.1097	0.1710	1.278031	0.000053
SPEC	0.1963	0	0.3975	1	0
DA	0.4260	0.4547	0.3262	3.156951	-1.871398
ABDA	0.4584	0.4586	0.2788	3.157	0.002

Table 4.1 presents the descriptive statistics results for the formula that has undergone data processing. Based on the data from table 4.1 the independent variable NB5 shows the results significantly atypical from zero (0) proved by the mean 0.5716 and median 1. For the other independent variable SPEC has showed insignificantly different result from zero that has mean 0.1963 and 0 for median. The data also shows results for the dependent variable ABDA. It has mean 0.4584 and median 0.4586 which is insignificantly different from zero.

TABLE 4.2 PEARSON CORRELATION COEEFICIENTS FOR REGRESSION VARIABLE

		NB5									
NB5	Pearson Correlation	1									
	Sig. (2-tailed)	.									
	N	701									
ABDA	Pearson Correlation	.040									
	Sig. (2-tailed)	.289									
	N	698	698								
SPEC	Pearson Correlation	.063	.012								
	Sig. (2-tailed)	.095	.755								
	N	698	698	698							
OCF	Pearson Correlation	-.014	-.244(**)	.061							
	Sig. (2-tailed)	.717	.000	.105							
	N	698	698	698	698						
ASSETS	Pearson Correlation	-.089(*)	-.118(**)	.114(**)	.081(*)						
	Sig. (2-tailed)	.019	.002	.003	.033						
	N	698	698	698	698	698					
LEV	Pearson Correlation	-.006	-.002	-.026	-.004	-.255(**)					
	Sig. (2-tailed)	.866	.957	.489	.918	.000					
	N	698	698	698	698	698	698				
ABSTA	Pearson Correlation	-.026	-.184(**)	.007	.089(*)	-.017	-.023				
	Sig. (2-tailed)	.489	.000	.844	.019	.663	.545				
	N	698	698	698	698	698	698	698			
SDECR	Pearson Correlation	.007	-.087(*)	-.029	.035	.016	-.006	.033			
	Sig. (2-tailed)	.855	.021	.441	.353	.680	.877	.386			
	N	698	698	698	698	698	698	698			
SINCRE	Pearson Correlation	-.018	.105(**)	-.056	-.003	-.020	-.031	-.013	-.064		
	Sig. (2-tailed)	.632	.006	.141	.942	.596	.408	.736	.089		
	N	698	698	698	698	698	698	698	698	698	
OLDAUD	Pearson Correlation	-.056	-.178(**)	.036	.012	.033	.015	-.071	.108(**)	-.113(**)	
	Sig. (2-tailed)	.139	.000	.348	.749	.382	.701	.062	.004	.003	
	N	698	698	698	698	698	698	698	698	698	698
NEWAUD	Pearson Correlation	-.023	.010	.196(**)	.007	.019	-.025	.075(*)	-.029	-.026	-.117(**)
	Sig. (2-tailed)	.540	.798	.000	.856	.612	.510	.048	.452	.493	.002
	N	698	698	698	698	698	698	698	698	698	698	698

* Correlation is significant at the 0.05 level (2-tailed).
** Correlation is significant at the 0.01 level (2-tailed).

The result of table 4.2 shows that the absolute discretionary accruals has positive correlation to the Non Big Five. The result shows that the correlation is significant (ρ=0.040). From the correlation result this research proves that the audit quality will affect earning management in intensitying the firms. Moreover, absolute discretionary accruals has positive correlation to the specialist auditor (ρ=0.012). It means the auditor industry specialist will influence the discretionary accruals report.

This research also distresses some control variable that is expected to have correlation with dependent variable (ABDA). The control variables are OCF, ASSETS, LEVERAGE, ABSTA, SDECR, SINCRE, OLDAUD, NEWAUD. ABDA or discretionary accruals has negative correlation to some control variables; operating cash flow or OCF with -0.244, assets with -0.118, leverage with the result -0.002, ABSTA or absolute total accruals ρ=-0.026. Decreasing of outstanding share and old auditor also has negative correlation with ρ=-0.087 for SDECR, and ρ=-0.178. On the contrary, discretionary accruals has positive correlation to the few of control variable; increasing of outstanding share with ρ=0.0105, and new external auditor for the company also has positive correlation with number ρ=0.010.

4.2 Hypothesis Testing

TABLE 4.3 REGRESSION OUTPUT

	Coefficient	Std. Error	z-Statistic	Prob.
C	0.917751	0.044717	20.52373	0.0000
NB5	0.027874	0.004641	6.006406	0.0000
OCF	-0.248013	0.018753	-13.22540	0.0000
ASSETS	-0.032622	0.003740	-8.723590	0.0000
LEV	0.000708	0.000561	1.262616	0.2067
ABSTA	-0.387513	0.022022	-17.59648	0.0000
SINCRE	0.047315	0.006693	7.069376	0.0000
SDECR	-0.150032	0.039706	-3.778577	0.0002
OLDAUD	-0.076623	0.004851	-15.79382	0.0000
NEWAUD	-0.009486	0.007457	-1.272221	0.2033
SPEC	0.015986	0.006237	2.563144	0.0104

Table 4.3 shows that the independent variable and dependent variable has significant positive correlation, this results support the hypothesis, because in chapter three the equation expects that the estimation discretionary accruals of Non Big Five auditor's variable to be positively related to discretionary accruals and significant. This study expectation can answer and confirm the hypothesis. The tools that are used the analysis statistical t-test to test the effect of audit quality as independent variable and discretionary accruals as the dependent variables. The analysis of this hypothesis by using significant level (α) = 5%, with the standard that H0 is rejected if P- value of t-test $\leq \alpha$ (0.05).

The equation appropriate with the statement of previous study by Becker, Defond, Jiambalvo, and Subramanyam (spring 1998) in *Contemporary Accounting Research* with Big Six has the higher quality auditor than Non-Big Six auditor, while this research use Big Five as the high quality auditor and Non-Big Five as the low quality auditor. Clients of Non Big Six auditors report discretionary accruals that increase income relatively more than discretionary accruals reported by clients of Big Six auditor. Moreover, the previous

study finds the mean and the median of absolute value of discretionary accruals that are greater from firms with Non Big six auditors. It indicates that lower audit quality is associated with more "accounting flexibility". Moreover, this research has the similar result with the previous study (Connie L. Baker et al. 1998). Both studies prove the positive relation between audit quality and earnings management, and the higher quality of auditors will be liable to decrease the incidence of income-increasing earning management. As noted, auditors are more likely to focus on income-increasing earning management if, as evidence suggests, managers are more likely to overstate than understate earnings (Defond and Jiambalvo 1991,1993).

This research has interesting consequences related to specialist auditors as independent variable. The result shows that ABDA has positive correlation with the earning management with coefficient 0.015986, z-statistic 2.563144 and for probability 0.0104. However, based on the result on the probability, again it has significant probability (< 0.05).

The result also shows that several control variable in this research has significant correlation with discretionary accruals. OCF has negative significant correlation to discretionary accruals with coefficient -0.248013, z-statistic -13.22540, and probability 0.0000. The positive coefficient on leverage is thrash the association of high leverage and financial suffering, with distress leading to contractual renegotiations that provides incentives to reduce earnings (DeAngelo et 1994). The result shows that leverage has coefficient 0.000708, z-statistic 1.262616, and probability positive but not significant 0.2067.

Absolute value of total accruals in this research has negative significant correlation to the discretionary accruals, with coefficient -0.387513, z-statistic -17.59648,

and probability 0.0000. It shows how absolute value of total accruals has secure negative relative to the discretionary accruals. In the relation between assets and discretionary accruals, it shows negative coefficient (-0.032622), z-statistic -8.723590, and significant probability 0.0000. The new auditor and the old auditor have negative relation to the discretionary accruals of the company, but the new auditor does not show significant relation (0.2033). The old auditor has significant negative relation (0.0000) to the discretionary accruals.

As the main result, the relation between dependent variable (discretionary accruals) and independent variable (NB5) has positive significant relation. This result is appropriate with the prediction of this research. The result shows that audit quality has huge effect to detect the earnings management on the company, compared to clients with Big-Five auditors. Clients with Non-Big Five have higher discretionary accruals and the entire control variable has correlation with discretionary accruals.

4.3 Classical Assumption

4.3.1 Outlier

Outlier is an excessive data that influences the estimated model or influences the coefficient outlier. It could be found when the data being tested have the significance value more than 2.5. If more than that amount so the data are not normally distributed and can be classified as an outlier. The explanation is through eliminating the outlier data until all of the data of the variables in the model have the significance of not more than 2.5. Most of the variables in this research are already normally distributed.

4.3.2 Multicollinearity

Ragnar Frisch introduced multicollinearity formerly in 1934. Based on Frisch, a regression model could be influenced by multicollinearity problem when there is a perfect linear relationship or close to perfect between some ar all of the independent variables (Maddala, 2001)

The purpose of the multicollinearity testing is to find whether one or more variables have a relationship with the other independent variables or not. There are rules of thumb that a certain model will contain the multicollinearity problem if the model has high R2 (supposed more than 0.8), but the significance level of the supporting variables based on the t-test is very low (Gujarati, 2003)

The simplest to solve this multicollinearity problem is through eliminating one or some of the variables that have a high correlation in the regression model. The other solution is by adding the research data while this solution could be helpful when the multicollinearity happen because of sample error. Then the third solution is by reversing one year for the variables that have been used. From the data that have been tested in this study, the multicollinearity does not exist.

4.3.3 Heteroscedasticity

Heteroscedasticity often happens to the study which is used the cross-sectional data because of its individual unit variances. The effect is the estimator variances are not in minimum level so that the estimator in the regression model will be inefficient. Therefore, Eviews 3.0 have automatically been eliminated heteroscedasticity.

4.3.4 Autocorrelation

Autocorrelation case could occur when the research is done in cross sectional, time series or combination of both. It applies to detect whether the disturbance variables in certain period correlates with the other disturbance variables or not. The economic crisis of Indonesia in 1997-1998 made an extreme data than the other year that cause the outlier. The autocorrelation could be tested by using the ML method.

CHAPTER V

Conclusions, limitations and suggestions

5.1 Conclusions

This research focuses on the quandary of the correlation between auditor quality and discretionary accruals or the effect of audit quality to the incentive done by the company. This is to control the earning of the company to increase firm or manager wealth. The results of this research shows that there is a possibility to do earning management because of the poor quality of control from auditors in the financial report. For implication; this research can be used as the one of the support information to take decision in investment.

Even for firms or for investors, they have to be careful in choosing the external auditor, because it will affect the firm's quality. External auditor's quality is needed to be improved especially for Non-Big Five, because this research find the significant different point in checking earning management on the company. To facilitate establishing the statement, this research examines 156 firms from various industries, and listed in the Indonesian Capital Market Directory (ICMD) for the year 1997-2001. The conclusions of the research are as follow:

- Low quality auditor represented by Non-Big Five auditor has significant influence to discretionary accruals. Clients of Non Big five auditors report discretionary accruals that increase income relatively more than discretionary accruals reported by clients of Big Five auditor. The firms that have chosen Big Five as the external auditor are more transparent in financial reporting associated to the earning

management than the firms that use Non-Big five auditors. This condition is appropriate with the statement of previous study.

- Additional information for this research even it is not the hypothesis, is essential information that the specialist auditor has positive significance to the earning management. Auditor industry specialist is one cause that has huge influence to the maintenance of earning management.

5.2 Limitations

The results of this research are not a perfect result, because this research has some limitations, they are:

1. This research only concerns on two independent variables to get the result expected for this research. This variables can not be used as the representation of the factors influencing the intensification of earnings management.
2. Some control variable for this research has not significant influence or even influence to the earning management; it does not resemble with the research expectation.
3. The data of this research also has limitation, the firms used for this research only 156 firms from a lot of firms in Indonesia, and also because some of the firms have insignificant statement in naming external auditors.

5.3 Suggestions

The conclusions and the limitations of this research elevate some recommendation and suggestions for the future research. In order to get more valid and trustable results, the suggestions and recommendations are:

1. Concerning to the more independent variable influencing the earning management, because the two variables were used for this research are only 15% of influenced level to earning management. It needs a lot of independent variable to represent the earning management and get the valid result.
2. More control variable and supporting factors in earning management is undoubtedly needed, because it will affect the accuracy of the result.
3. Using larger samples, longer analysis period and more valid information of the data will make the result more valid and accountable.

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APPENDICES 1-LIST OF COMPANY

1	AALI, Astra Agro Lestari Tbk	79	KLBF, Kalbe Farma
2	ADMG, GT Petrocem Industries Tbk	80	KOMI, Komatsu Indonesia
3	AKPI, Argha Karya Prima Industry	81	LION, Lion Metal Works
4	ALMI, Alumindo Light Metal Industry	82	LMPI, Langgeng Makmur Industry
5	AMFG, Asahimas Flat Glass	83	LMSH, Lion Mesh Prima
6	AQUA, Aqua Golden Mississippi	84	LPCK, Lippo Cikarang Tbk
7	ARGO, Argo Pantes Tbk	85	LPIN, Lippo Enterprises Tbk
8	ASGR, Astra Graphia Tbk	86	LPKR, Lippo Karawaci
9	ASIA, Asiana Multikreasi Tbk	87	LPLD, Lippo Land Development
10	ASII, Astra International Tbk	88	LSIP, PP London Sumatera Tbk
11	ASTR, Aster Dharma Industry	89	MBAI, Multibreeder Adirama Indonesia
12	BATA, Sepatu Bata	90	MDLN, Modernland Realty Ltd
13	BATI, BAT Indonesia	91	MDRN, Modern photo Film Company Tbk
14	BAYU, Bayu Buana Travel	92	MEDC, Medco Energi Corporation Tbk
15	BIPP, Bhuwanatala Indah Permai	93	MERK, Merck Indonesia
16	BKSL, Bukit Sentul Tbk	94	MIRA, Mitra Rajasa Tbk
17	BLTA, Berlian Laju Tanker	95	MLBI, Multi Bintang Indonesia
18	BMTR, Bimantara Citra	96	MLIA, Mulia Industrindo
19	BNBR, Bakrie & Brothers	97	MLND, Mulia Land Tbk
20	BRAM, Branta Mulia Tbk	98	MLPL, Multipolar
21	BRNA, Berlina Tbk	99	MPPA, Matahari Putra Prima Tbk
22	BUDI, Budi Acid Jaya	100	MRAT, Mustika Ratu
23	BUKK, Bukaka Teknik Utama	101	MTDL, Metrodata Elektronics
24	BUMI, Bumi Modern Tbk	102	MTSM, Metro Supermarket Realty Tbk
25	BYSP, Bayer Indonesia	103	MWON, Miwon Indonesia
26	CMNP, Citra Marga Nusaphala Persada	104	MYOR, Mayora Indah
27	CMPP, Centris Multi Persada Pratama	105	MYTX, Apac Centertex Corporation Tbk
28	CNBE, Concord Benefit Enterprises	106	NIPS, Nipress
29	CNTX, Centex	107	OMRE. Indonesia Prima Property Tbk
30	CPIN, Charoen Pokphand Indonesia	108	PBRX, Pan Brother Tex Tbk
31	CPPR, Central Proteinaprima.	109	PGIN, Procter & Gamble Indonesia
32	CTBN, Citra Tubindo	110	PICO, Pelangi Indah Canindo Tbk
33	CTRA, Ciputra Development Tbk	111	PLIN, Plaza Indonesia Realty
34	DART, Duta Anggada Realty	112	PSDN, Prashida Aneka Niaga
35	DAVO, Davomas Abadi	113	PTRO, Petrosea
36	DILD, Dharmala Intiland Tbk	114	PTSP, Putra Sejahtera Pioneerindo
37	DMAD, Dharmindo Adhiduta	115	PUDP, Pudjiadi Prestige Limited
38	DNKS, Dankos Laboratories	116	PWON, Pakuwon Jati

39	DPNS, Duta Pertiwi Nusantara Tbk	117	RALS, Ramayana Lestari Sentosa Tbk
40	DSUC, Daya sakti unggul Corp. Tbk	118	RIGS, Rig Tenders Indonesia
41	DUTI, Duta Pertiwi	119	SAFE, Steady Safe
42	DVLA, Darya-Varia Laboratoria Tbk	120	SAIP, Surabaya Agung Industri Pulp
43	DYNA, Dynaplast Tbk	121	SCPI, Schering-Plough Indonesia
44	EKAD, Ekadharma Tape Industries	122	SHID, Sahid Jaya Hotel
45	EPMT, Enseval Putra Megatrading Tbk	123	SHSA, Surya Hidup Satwa
46	ESTI, Ever Shine Textile Industry	124	SIIP, Suryainti Permata Tbk
47	FAST, Fast Food Indonesia	125	SIPD, Sierad Produce Tbk
48	FASW, Fajar Surya Wisesa Tbk	126	SKBM, Sekar Bumi
49	FISK, Fiskaragung Perkasa	127	SMCB, Semen Cibinong
50	GDYR, Good year Indonesia	128	SMDM, Suryamas Dutamakmur Tbk
51	GGRM, Gudang Garam	129	SMGR, Semen Gresik (Persero) Tbk
52	GJTL, Gadjah Tunggal Tbk	130	SMSM, Selamat Sempurna Tbk
53	GRIV, Great River International	131	SOBI, Sorini Corporation
54	HEXA, Hexindo Adiperkasa	132	SONA, Sona Topas Tourism Industry
55	HMSP, HM Sampoerna	133	SQBI, Squibb Indonesia
56	HPSB, Hotel Prapatan	134	SRSN, Sarasa Nugraha
57	IGAR, Igar Jaya	135	STTP, Siantar TOP Tbk
58	INAI, Indal Aluminium Industry	136	SUBA, Suba Indah Tbk
59	INCI, Intan Wijaya Chemical Ind. Tbk	137	SULI, Sumalindo Lestari Jaya Tbk
60	INDF, Indofood Sukses Makmur Tbk	138	SUMI, Super Mitory Utama
61	INDS, Indospring	139	TBMS, Tembaga Mulia Semanan
62	INRU, Inti Indorayon Utama	140	TFCO, Tifico(Teijin Indonesia Fiber Corp.)
63	INSA, Intinusa Selareksa	141	TGKA, Tigaraksa Satria
64	INTA, Intraco Penta	142	TINS, Tambang Timah Tbk
65	INTD, Inter Delta	143	TIRA, Tira Austenite Tbk
66	INTP, Indocement Tunggal Prakarsa Tbk	144	TKGA, Toko Gunung Agung
67	JECC, Jembo Cable Company Tbk	145	TLKM, Telekomunikasi Indonesia
68	JIHD, Jakarta International Hotel & Dev	146	TOTO, Surya Toto Indonesia
69	JPRS, Jaya Pari Steel Corp. Ltd. Tbk	147	TPEN, Texmaco Perkasa Engineering Tbk
70	JRPT, Jaya Real Property	148	TPIA, Tri Polyta Indonesia
71	JWJI, Jeewon Jaya Indonesia	149	TRST, Trias Sentosa
72	KARW, Karwell Indonesia	150	TSPC, Tempo Scan Pasific
73	KBLI, GT Kabel Indonesia Tbk	151	ULTJ, Ultra Jaya Milk
74	KBLM, Kabelindo Murni	152	UNIC, Unggul Indah Cahaya Tbk
75	KDSI, Kedawung Setia Inndustrial Tbk	153	UNTR, United Tractors
76	KIAS, Keramika Indonesia	154	UNVR, Unilever Indonesia Tbk
77	KICI, Kedaung Indah Can	155	VOKS, Voksel Elektric Tbk
78	KIJA, Kawasan Industri Jababeka	156	ZBRA, Zebra Nusantara Tbk

APPENDICES 2-OUTPUT EVIEWS

Dependent Variable: DA
Method: ML - ARCH
Date: 08/11/06 Time: 07:41
Sample: 1 698
Included observations: 698
Convergence not achieved after 100 iterations

	Coefficient	Std. Error	z-Statistic	Prob.
C	0.917751	0.044717	20.52373	0.0000
NB5	0.027874	0.004641	6.006406	0.0000
OCF	-0.248013	0.018753	-13.22540	0.0000
ASSETS	-0.032622	0.003740	-8.723590	0.0000
LEV	0.000708	0.000561	1.262616	0.2067
ABSTA	-0.387513	0.022022	-17.59648	0.0000
SINCRE	0.047315	0.006693	7.069376	0.0000
SDECR	-0.150032	0.039706	-3.778577	0.0002
OLDAUD	-0.076623	0.004851	-15.79382	0.0000
NEWAUD	-0.009486	0.007457	-1.272221	0.2033
SPEC	0.015986	0.006237	2.563144	0.0104
	Variance Equation			
C	0.000629	0.000188	3.339228	0.0008
ARCH(1)	0.232270	0.068198	3.405806	0.0007
ARCH(2)	1.571115	0.081568	19.26144	0.0000

R-squared	0.159896	Mean dependent var	0.426005
Adjusted R-squared	0.143929	S.D. dependent var	0.326181
S.E. of regression	0.301796	Akaike info criterion	-0.643796
Sum squared resid	62.29942	Schwarz criterion	-0.552571
Log likelihood	238.6847	F-statistic	10.01424
Durbin-Watson stat	1.720386	Prob(F-statistic)	0.000000

APPENDICES 3-LIST OF INDUSTRY INCLUDED

Industry's Code	Name of Industry
1	Agricultural production
2	Animal husbundary
3	Mining and Mining Services
4	Manufacturing
5	Food And Beverages
6	Tobacco Products
7	Textille
8	Apparel And Other Textile Products
9	Lumber And Woods Products
10	Paper and Allied Products
11	Chemical And Allied Products
12	Adhesive
13	Plastic And Glass Products

14	Tire
15	Cement
16	Metal Products
17	Cable
18	Electronics and Office Equipment
19	Automotive And Allied Products
20	Photographics Equipment
21	Pharmaceutical
22	Consumer Goods
23	Other Manufacturing
24	Transportation Services
25	Communication
26	Whole Sale And Retail Trade
27	Banking, Credit Agencies Other Than Bank, Insurances And Real Estate
28	Credit Agencies Other Than Bank
29	Securities
30	Insurances
31	Real Estates and Property
32	Hotel, Travel Services
33	Other

APPENDICES 4-LIST OF AUDITOR'S NAME

auditor's code	auditor's name
1	Price water house
2	drs.sandjaja
3	rodi kartamulya, budiman & rekan
4	prasetio, utomo & co
5	EY
6	Hanadi, Sarwoko & Sandjaja
7	eddy pianto
8	Leonard, Mulia & Richard
9	amir abadi jusuf & aryanto agus mulyo
10	Amir Abadi Jusuf & Co
11	rsm international
12	hans tuanakotta & mustofa
13	deloitte touche tohmatsu
14	Drs. VJH Boentaran Lesmana
15	drs. Johan,malonda..nexia inter
16	Drs.M. Isjwara
17	grant thornton hendrawinata
18	alliot

19	Drs. Andi, Iskandar & rekan
20	Drs. Andi, Wisnu & Co
21	hadi sutanto & co
22	paul hendrawinata, hidajat & rekan
23	Hanadi & sudjendra
24	prasetyo, utomo & rekan.Arthur andersen
25	kanto santoso, tony & rekan
26	hendrawinata & rekan
27	siddharta siddharta harsono
28	KPMG
29	hariyanto sahari
30	A. Djunaedi & Co
31	Ishak, Saleh, Soewondo & Rekan
32	drs. teguh pribadi
33	doli, bambang & sudarmadji
34	Sarwoko & Sandjaja
35	Hanadi Sudjendro & Co
36	supoyo, eddy & co
37	siddharta, siddharta widjaja
38	Drs. Eddy Sutjayyo, MM.,Ak.
39	koesbandijah,beddy samsi,setiasih
40	hidajat rahardjo

APPENDICES 5- AUDITOR INDEX'S CALCULATION

No	Company	Year	AUD	IND	Net Revenue	tsls	Index	Spec
1	AALI, Astra Agro Lestari Tbk	1996	1	1	1.16897000000000E+11	1.22786E+11	0.952039	1
2		1997	1	1	Rp458,987,000,000	Rp791,055,000,000	0.580221	1
3		1998	24	1	Rp853,747,000,000	Rp48,332,027,182,325	0.017664	0
4		1999	24	1	Rp936,951,000,000	Rp52,817,829,293,430	0.017739	0
5		2000	1	1	Rp1,141,310,000,000	Rp3,787,257,000,000	0.301355	1
6		2001	4	1	Rp1,417,491,000,000	Rp61,689,934,345,330	0.022978	0
8	ADMG, GT Petrocem Industries Tbk	1996	19	12	-2.56753E+11	4.43999E+12	-0.05783	0
9		1997	12	19		Rp6,349,992,609,040	0	0
10		1998	12	19		Rp20,733,315,327,003	0	0
11		1999	12	19	Rp1,992,778,400,000	Rp21,535,326,091,908	0.092535	0
12		2000	12	19	Rp3,030,328,189,000	Rp19,142,751,319,863	0.158302	1
13		2001	12	19	Rp3,370,837,301	Rp9,087,855,657,936	0.000371	0
15	AKPI, Argha Karya Prima Industry	1996	13	28	38891905327	5.98952E+11	0.064933	0
16		1997	28	13	Rp327,269,423,327	Rp2,449,251,123,609	0.13362	0
17		1998	28	13	Rp744,707,455,000	Rp5,867,248,406,950	0.126926	0
18		1999	5	13	Rp583,362,815,000	Rp6,823,610,605,263	0.085492	0
19		2000	5	13	Rp743,609,039,000	Rp7,824,954,160,737	0.09503	0
20		2001	5	13	Rp944,731,122,000	Rp11,873,128,284,942	0.079569	0
22	ALMI, Alumindo Light Metal Industry	1996	13	13	68748627057	1.11188E+12	0.061831	0
23		1997	13	13	Rp314,260,708,995	Rp3,865,486,909,043	0.081299	0
24		1998	12	13	Rp616,598,408,642	Rp20,733,315,327,003	0.029739	0
25		1999	12	13	Rp874,628,028,493	2.15353E+13	0.040614	0
26		2000	12	13	Rp1,126,380,644,126	Rp19,142,751,319,863	0.058841	0
27		2001	13	13	Rp1,149,580,452,497	Rp37,776,398,411,849	0.030431	0
29	AMFG, Asahimas Flat Glass	1996	13	28	32230816702	5.98952E+11	0.053812	0

30		1997	28	13	Rp379,521,334,954	Rp2,449,251,123,609	0.154954	1
31		1998	28	13	Rp706,988,913,000	Rp5,867,248,406,950	0.120498	0
32		1999	35	13	Rp786,477,860,000	Rp786,477,860,000	1	1
33		2000	6	13	Rp1,029,053,420,000	Rp1,954,647,841,613	0.526465	1
34		2001	6	13	Rp1,226,821,222,000	1.63471E+12	0.750483	1
36	AQUA, Aqua Golden Mississippi	1996	5	24	41475092942	5.1179E+12	0.008104	0
37		1997	24	5	Rp220,833,838,685	Rp42,995,322,059,856	0.005136	0
38		1998	24	5	Rp360,546,301,585	Rp48,332,027,182,325	0.00746	0
39		1999	24	5	Rp410,792,582,151	Rp52,817,829,293,430	0.007778	0
40		2000	24	5	Rp102,314,276,361	Rp59,641,539,361,719	0.001715	0
41		2001	24	5	Rp793,652,121,804	Rp25,393,684,763,269	0.031254	0
43	ARGO, Argo Pantes Tbk	1996	7	24	1.24911E+11	5.1179E+12	0.024407	0
44		1997	24	7	Rp574,889,235,000	Rp42,995,322,059,856	0.013371	0
45		1998	28	7	Rp1,510,996,433,000	Rp5,867,248,406,950	0.257531	1
46		1999	5	7	Rp1,084,571,000,000	Rp6,823,610,605,263	0.158944	1
47		2000	5	7	Rp1,089,820,357,000	Rp7,824,954,160,737	0.139275	0
48		2001	5	7	Rp1,202,077,371,000	Rp11,873,128,284,942	0.101244	0
50	ASGR, Astra Graphia Tbk	1996	18	24	-24118568318	5.1179E+12	-0.00471	0
51		1997	24	18	Rp865,239,346,511	Rp42,995,322,059,856	0.020124	0
52		1998	24	18	Rp1,298,488,010,204	Rp48,332,027,182,325	0.026866	0
53		1999	24	18	Rp564,693,855,515	Rp52,817,829,293,430	0.010691	0
54		2000	24	18	Rp634,622,288,158	Rp59,641,539,361,719	0.010641	0
55		2001	1	18	Rp713,679,774,732	Rp3,055,557,167,732	0.233568	1
57	ASIA, Asiana Multikreasi Tbk	1996	23	24	360449256	5.1179E+12	7.04E-05	0
58		1997	12	23	Rp51,174,047,844	Rp6,349,992,609,040	0.008059	0
59		1998	12	23	Rp38,662,601,978	Rp20,733,315,327,003	0.001865	0
60		1999	13	23	Rp20,705,416,829	Rp2,193,291,309,341	0.00944	0
61		2000	13	23	Rp23,071,510,490	Rp21,740,518,026,697	0.001061	0
62		2001	13	23	Rp11,309,620,465	Rp37,776,398,411,849	0.000299	0

64	ASII, Astra International Tbk	1996	19	12	3.62373E+12	4.43999E+12	0.816157	1
65		1997	24	19	Rp15,908,056,000,000	Rp42,995,322,059,856	0.369995	1
66		1998	24	19	Rp11,292,131,000,000	Rp48,332,027,182,325	0.233637	1
67		1999	24	19	Rp14,852,635,000,000	Rp52,817,829,293,430	0.281205	1
68		2000	24	19	Rp28,403,770,000,000	Rp59,641,539,361,719	0.476241	1
69		2001	14	19	Rp30,122,723,000,000	Rp30,122,723,000,000	1	1
71	ASTR, Aster Dharma Industry	1996	13	28	8902374415	5.98952E+11	0.014863	0
72		1997	28	13	Rp148,417,669,951	Rp2,449,251,123,609	0.060597	0
73		1998	6	13	Rp46,252,890,197	Rp602,733,245,197	0.076739	0
74		1999	6	13	Rp33,604,228,978	Rp792,641,873,978	0.042395	0
75		2000	6	13	Rp29,605,550,613	Rp1,954,647,841,613	0.015146	0
76		2001	28	13		Rp20,153,842,421,742	0	0
78	BATA, Sepatu Bata	1996	8	1	5888955000	1.22786E+11	0.047961	0
79		1997	34	8	Rp128,319,517,000	Rp1,768,360,633,000	0.072564	0
80		1998	21	8	Rp181,347,818,000	Rp3,810,169,915,000	0.047596	0
81		1999	6	8	Rp286,722,083,000	Rp792,641,873,978	0.36173	1
82		2000	6	8	Rp368,041,990,000	Rp1,954,647,841,613	0.188291	1
83		2001	6	8	Rp407,887,952,000	1.63471E+12	0.249517	1
85	BATI, BAT Indonesia	1996	6	23	24311000000	4.67569E+11	0.051994	0
86		1997	1	6	Rp332,068,000,000	Rp791,055,000,000	0.419779	1
87		1998	1	6	Rp858,342,000,000	Rp858,342,000,000	1	1
88		1999	1	6	Rp1,015,354,000,000	Rp1,015,354,000,000	1	1
89		2000	1	6	Rp874,202,000,000	Rp3,787,257,000,000	0.230827	1
90		2001	1	6	Rp713,986,000,000	Rp3,055,557,167,732	0.233668	1
92	BAYU, Bayu Buana Travel	1996	32	28	54237971000	5.98952E+11	0.090555	0
93		1997	6	32	Rp393,569,549,000	Rp1,684,204,549,000	0.233683	1
94		1998	6	32	Rp556,480,355,000	Rp602,733,245,197	0.923261	1
95		1999	6	32	Rp472,315,562,000	Rp792,641,873,978	0.595875	1
96		2000	6	32	Rp527,946,881,000	Rp1,954,647,841,613	0.270098	1

97		2001	11	32				
99	BIPP, Bhuwanatala Indah Permai	1996	30	24	78666212813	Rp442,183,223,903	0	0
100		1997	24	30	Rp101,177,117,720	5.1179E+12	0.015371	0
101		1998	24	30	Rp86,254,406,479	Rp42,995,322,059,856	0.002353	0
102		1999	4	30	Rp103,016,266,764	Rp48,332,027,182,325	0.001785	0
103		2000	4	30	Rp124,485,166,574	Rp35,058,128,795,599	0.002938	0
104		2001	4	30	Rp150,459,316,623	Rp46,016,013,491,913	0.002705	0
106	BKSL, Bukit Sentul Tbk	1996	31	24	-19477999304	Rp61,689,934,345,330	0.002439	0
107		1997	24	31	Rp31,761,867,146	5.1179E+12	-0.00381	0
108		1998	24	31	Rp52,313,863,266	Rp42,995,322,059,856	0.000739	0
109		1999	24	31	Rp95,471,527,897	Rp48,332,027,182,325	0.001082	0
110		2000	4	31	Rp78,251,691,003	Rp52,817,829,293,430	0.001808	0
111		2001	4	31	Rp257,054,110,702	Rp46,016,013,491,913	0.001701	0
113	BLTA, Berlian Laju Tanker	1996	24	13	41460192613	Rp61,689,934,345,330	0.004167	0
114		1997	13	24	Rp109,419,000,074	1.11188E+12	0.037289	0
115		1998	12	24	Rp465,879,527,246	Rp3,865,486,909,043	0.028307	0
116		1999	12	24	Rp512,524,585,494	Rp20,733,315,327,003	0.02247	0
117		2000	13	24	Rp635,298,875,183	2.15353E+13	0.023799	0
118		2001	13	24	Rp879,888,093,035	Rp21,740,518,026,697	0.029222	0
120	BMTR, Bimantara Citra	1996	33	23	4.43258E+11	Rp37,776,398,411,849	0.023292	0
121		1997	6	33	Rp1,290,635,000,000	4.67569E+11	0.948006	1
122		1998	13	33	Rp1,442,889,000,000	Rp1,684,204,549,000	0.766317	1
123		1999	13	33	Rp1,400,470,000,000	Rp3,429,574,127,479	0.42072	1
124		2000	13	33	Rp1,757,807,000,000	Rp2,193,291,309,341	0.638524	1
125		2001	13	33		Rp21,740,518,026,697	0.080854	0
127	BNBR, Bakrie & Brothers	1996	16	24	3.95399E+11	Rp37,776,398,411,849	0	0
128		1997	24	16	Rp1,967,249,775,000	5.1179E+12	0.077258	0
129		1998	24	16	Rp1,799,699,195,000	Rp42,995,322,059,856	0.045755	0
130		1999	4	16	Rp2,223,092,106,000	Rp48,332,027,182,325	0.037236	0
						Rp35,058,128,795,599	0.063412	0

131		2000	17	16	Rp1,596,610,614,000	Rp1,596,610,614,000	1	1
132		2001	17	16		Rp0	#DIV/0!	#DIV/0!
134	BRAM, Branta Mulia Tbk	1996	23	27	26402928175	1.80076E+12	0.014662	0
135		1997	27	23	Rp341,592,037,159	Rp10,624,986,872,347	0.03215	0
136		1998	27	23	Rp887,109,782,780	Rp10,991,494,413,010	0.080709	0
137		1999	27	23	Rp747,436,384,343	Rp13,442,041,384,343	0.055604	0
138		2000	28	23	Rp1,215,328,627,499	Rp17,732,391,415,499	0.068537	0
139		2001	28	23	Rp1,334,883,644,742	Rp20,153,842,421,742	0.066235	0
141	BRNA, Berlina Tbk	1996	13	12	-2211462869	4.43999E+12	-0.0005	0
142		1997	12	13	Rp75,669,375,806	Rp6,349,992,609,040	0.011916	0
143		1998	12	13	Rp90,121,898,316	Rp20,733,315,327,003	0.004347	0
144		1999	12	13	Rp116,377,146,476	2.15353E+13	0.005404	0
145		2000	12	13	Rp156,836,637,012	Rp19,142,751,319,863	0.008193	0
146		2001	12	13	Rp211,670,148,579	Rp9,087,855,657,936	0.023292	0
148	BUDI, Budi Acid Jaya	1996	21	24	23078816021	5.1179E+12	0.004509	0
149		1997	24	21	Rp321,152,604,949	Rp42,995,322,059,856	0.007469	0
150		1998	24	21	Rp791,637,576,616	Rp48,332,027,182,325	0.016379	0
151		1999	24	21	Rp734,295,301,673	Rp52,817,829,293,430	0.013902	0
152		2000	24	21	Rp690,061,393,290	Rp59,641,539,361,719	0.01157	0
153		2001	24	21	Rp823,660,000,000	Rp25,393,684,763,269	0.032436	0
155	BUKK, Bukaka Teknik Utama	1996	16	4	-20512615217	4.98175E+12	-0.00412	0
156		1997	5	16	Rp371,755,130,173	Rp371,755,130,173	1	1
157		1998	5	16	Rp469,974,625,886	Rp1,128,064,280,640	0.41662	1
158		1999	4	16	Rp577,112,675,213	Rp35,058,128,795,599	0.016462	0
159		2000	4	16	Rp499,688,014,876	Rp46,016,013,491,913	0.010859	0
160		2001	4	16	Rp664,587,132,315	Rp61,689,934,345,330	0.010773	0
162	BUMI, Bumi Modern Tbk	1996	32	24	22561413251	5.1179E+12	0.004408	0
163		1997	24	32	Rp57,530,637,470	Rp42,995,322,059,856	0.001338	0
164		1998	24	32	Rp93,012,192,631	Rp48,332,027,182,325	0.001924	0

165		1999	9	32	Rp34,197,136,570	Rp208,941,942,570	0.163668	1
166		2000	9	32	Rp18,879,469,510	Rp182,908,407,510	0.103218	0
167		2001	9	32		Rp0	#DIV/0!	#DIV/0!
169	BYSP, Bayer Indonesia	1996	11	24	3.21937E+11	5.1179E+12	0.062904	0
170		1997	24	11	Rp355,120,000,000	Rp42,995,322,059,856	0.00826	0
171		1998	4	11	Rp556,464,721,742	Rp26,695,312,514,868	0.020845	0
172		1999	4	11	Rp669,380,426,483	Rp35,058,128,795,599	0.019093	0
173		2000	24	11	Rp622,851,735,778	Rp59,641,539,361,719	0.010443	0
174		2001	24	11	Rp665,824,110,689	Rp25,393,684,763,269	0.02622	0
176	CMNP, Citra Marga Nusaphala Persada	1996	24	24	55719900446	5.1179E+12	0.010887	0
177		1997	24	24	Rp281,164,436,266	Rp42,995,322,059,856	0.006539	0
178		1998	4	24	Rp271,177,635,137	Rp26,695,312,514,868	0.010158	0
179		1999	4	24	Rp281,510,583,408	Rp35,058,128,795,599	0.00803	0
180		2000	4	24	Rp317,620,486,313	Rp46,016,013,491,913	0.006902	0
181		2001	4	24	Rp347,691,142,950	Rp61,689,934,345,330	0.005636	0
183	CMPP, Centris Multi Persada Pratama	1996	24	24	21529271255	5.1179E+12	0.004207	0
184		1997	24	24	Rp62,025,830,195	Rp42,995,322,059,856	0.001443	0
185		1998	24	24	Rp38,539,851,345	Rp48,332,027,182,325	0.000797	0
186		1999	24	24	Rp40,363,392,600	Rp52,817,829,293,430	0.000764	0
187		2000	24	24	Rp41,808,456,575	Rp59,641,539,361,719	0.000701	0
188		2001	24	24	Rp51,340,888,731	Rp25,393,684,763,269	0.002022	0
190	CNBE, Concord Benefit Enterprises	1996	8	26	11372463764	11372463764	1	1
191		1997	26	8	Rp97,729,342,506	Rp138,484,737,815	0.705705	1
192		1998	26	8	Rp212,253,850,000	##############	2.039295	1
193		1999	9	8	Rp174,744,806,000	Rp208,941,942,570	0.836332	1
194		2000	9	8	Rp164,028,938,000	Rp182,908,407,510	0.896782	1
195		2001	9	8		Rp0	#DIV/0!	#DIV/0!
197	CNTX, Centex	1996	7	27	4404305163	1.80076E+12	0.002446	0
198		1997	27	7	Rp68,607,284,629	Rp10,624,986,872,347	0.006457	0

199		1998	27	7	Rp131,212,327,871	Rp10,991,494,413,010	0.011938	0
200		1999	28	7	Rp276,477,822,394	Rp1,662,887,429,471	0.166264	1
201		2000	28	7	Rp215,324,000,000	Rp17,732,391,415,499	0.012143	0
202		2001	28	7	Rp202,777,000	Rp20,153,842,421,742	1.01E-05	0
204	CPIN, Charoen Pokphand Indonesia	1996	2	24	1.32195E+12	5.1179E+12	0.258299	1
205		1997	24	2	Rp1,321,947,218,444	Rp42,995,322,059,856	0.030746	0
206		1998	24	2	Rp1,682,245,319,812	Rp48,332,027,182,325	0.034806	0
207		1999	24	2	Rp2,378,745,828,143	Rp52,817,829,293,430	0.045037	0
208		2000	24	2	Rp2,877,121,442,995	Rp59,641,539,361,719	0.04824	0
209		2001	24	2	Rp3,513,123,000,000	Rp25,393,684,763,269	0.138346	0
211	CPPR, Central Proteinaprima.	1996	2	24	2.98165E+11	5.1179E+12	0.058259	0
212		1997	24	2	Rp1,922,918,613,108	Rp42,995,322,059,856	0.044724	0
213		1998	24	2	Rp2,885,305,186,955	Rp48,332,027,182,325	0.059698	0
214		1999	24	2	Rp3,499,112,558,354	Rp52,817,829,293,430	0.066249	0
215		2000	24	2	Rp4,615,407,203,088	Rp59,641,539,361,719	0.077386	0
216		2001	24	2	Rp5,567,615,000,000	Rp25,393,684,763,269	0.219252	1
218	CTBN, Citra Tubindo	1996	16	24	47012000000	5.1179E+12	0.009186	0
219		1997	24	16	Rp114,645,000,000	Rp42,995,322,059,856	0.002666	0
220		1998	24	16		Rp48,332,027,182,325	0	0
221		1999	24	16		Rp52,817,829,293,430	0	0
222		2000	4	16		Rp46,016,013,491,913	0	0
223		2001	4	16		Rp61,689,934,345,330	0	0
225	CTRA, Ciputra Development Tbk	1996	30	24	-1.8309E+11	5.1179E+12	-0.03577	0
226		1997	24	30	Rp381,439,013,391	Rp42,995,322,059,856	0.008872	0
227		1998	24	30	Rp223,025,839,109	Rp48,332,027,182,325	0.004614	0
228		1999	24	30	Rp248,559,943,353	Rp52,817,829,293,430	0.004706	0
229		2000	24	30	Rp268,101,562,909	Rp59,641,539,361,719	0.004495	0
230		2001	24	30	Rp329,418,856,085	Rp25,393,684,763,269	0.012972	0

232	DART, Duta Anggada Realty	1996	30	24	44083917802	5.1179E+12	0.008614	0
233		1997	24	30	Rp128,303,486,200	Rp42,995,322,059,856	0.002984	0
234		1998	24	30		Rp48,332,027,182,325	0	0
235		1999	24	30	Rp225,327,686,207	Rp52,817,829,293,430	0.004266	0
236		2000	24	30	Rp196,571,892,728	Rp59,641,539,361,719	0.003296	0
237		2001	24	30	Rp549,489,920	Rp25,393,684,763,269	2.16E-05	0
239	DAVO, Davomas Abadi	1996	5	4	1.46147E+11	4.98175E+12	0.029336	0
240		1997	4	5	Rp379,956,642,655	Rp16,910,853,530,087	0.022468	0
241		1998	4	5	Rp555,188,130,727	Rp26,695,312,514,868	0.020797	0
242		1999	4	5	Rp504,673,204,375	Rp35,058,128,795,599	0.014395	0
243		2000	40	5	Rp460,594,764,925	Rp460,594,764,925	1	1
244		2001	40	5	Rp507,822,784,000	Rp507,822,784,000	1	1
246	DILD, Dharmala Intiland Tbk	1996	30	12	-19844862334	4.43999E+12	-0.00447	0
247		1997	12	30	Rp237,651,510,927	Rp6,349,992,609,040	0.037425	0
248		1998	12	30	Rp239,908,202,704	Rp20,733,315,327,003	0.011571	0
249		1999	12	30	Rp327,804,776,401	2.15353E+13	0.015222	0
250		2000	12	30	Rp199,145,990,320	Rp19,142,751,319,863	0.010403	0
251		2001	13	30	Rp191,307,078,861	Rp37,776,398,411,849	0.005064	0
253	DMAD, Dharmindo Adhiduta	1996	3	28	-10261187000	5.98952E+11	-0.01713	0
254		1997	28	3	Rp77,630,860,000	Rp2,449,251,123,609	0.031696	0
255		1998	28	3	Rp46,317,906,000	Rp5,867,248,406,950	0.007894	0
256		1999	28	3	Rp57,426,047,000	Rp1,662,887,429,471	0.034534	0
257		2000	27	3		Rp692,058,760,000	0	0
258		2001	27	3		Rp793,994,441,000	0	0
260	DNKS, Dankos Laboratories	1996	21	4	26470345214	4.98175E+12	0.005313	0
261		1997	4	21	Rp157,149,024,398	Rp16,910,853,530,087	0.009293	0
262		1998	4	21	Rp214,689,851,015	Rp26,695,312,514,868	0.008042	0
263		1999	4	21	Rp376,030,100,960	Rp35,058,128,795,599	0.010726	0

264		2000	4	21	Rp531,844,905,411	Rp46,016,013,491,913	0.011558	0
265		2001	4	21	Rp763,624,178,903	Rp61,689,934,345,330	0.012378	0
267	DPNS, Duta Pertiwi Nusantara Tbk	1996	12	12	11452187184	4.43999E+12	0.002579	0
268		1997	12	12	Rp46,158,445,373	Rp6,349,992,609,040	0.007269	0
269		1998	12	12	Rp97,592,366,574	Rp20,733,315,327,003	0.004707	0
270		1999	12	12	Rp64,722,324,341	2.15353E+13	0.003005	0
271		2000	12	12	Rp63,799,101,912	Rp19,142,751,319,863	0.003333	0
272		2001	12	12	Rp79,162,960,342	Rp9,087,855,657,936	0.008711	0
274	DSUC, Daya sakti unggul Corp. Tbk	1996	9	4	29621616352	4.98175E+12	0.005946	0
275		1997	4	9	Rp244,125,371,223	Rp16,910,853,530,087	0.014436	0
276		1998	4	9	Rp570,511,335,868	Rp26,695,312,514,868	0.021371	0
277		1999	4	9	Rp555,585,936,774	Rp35,058,128,795,599	0.015848	0
278		2000	4	9	Rp546,227,371,926	Rp46,016,013,491,913	0.01187	0
279		2001	4	9	Rp600,323,052,454	Rp61,689,934,345,330	0.009731	0
281	DUTI, Duta Pertiwi	1996	12	13	11452187184	1.11188E+12	0.0103	0
282		1997	13	12	Rp46,158,445,373	Rp3,865,486,909,043	0.011941	0
283		1998	12	12	Rp432,427,597,512	Rp20,733,315,327,003	0.020857	0
284		1999	12	12	Rp391,703,084,260	2.15353E+13	0.018189	0
285		2000	12	12	Rp604,991,539,745	Rp19,142,751,319,863	0.031604	0
286		2001	12	12	Rp1,205,068,114,414	Rp9,087,855,657,936	0.132602	0
288	DVLA, Darya-Varia Laboratoria Tbk	1996	21	24	-5702863257	5.1179E+12	-0.00111	0
289		1997	24	21	Rp197,534,023,817	Rp42,995,322,059,856	0.004594	0
290		1998	21	21	Rp288,075,097,000	Rp3,810,169,915,000	0.075607	0
291		1999	21	21	Rp355,363,649,000	Rp7,547,990,649,000	0.047081	0
292		2000	21	21	Rp430,701,260,000	Rp5,440,199,515,000	0.07917	0
293		2001	21	21	Rp509,618,077,000	Rp6,522,229,077,000	0.078136	0
295	DYNA, Dynaplast Tbk	1996	13	24	34606926799	5.1179E+12	0.006762	0
296		1997	24	13	Rp124,877,562,327	Rp42,995,322,059,856	0.002904	0
297		1998	24	13	Rp149,914,030,958	Rp48,332,027,182,325	0.003102	0

298		1999	24	13	Rp196,812,682,875	Rp52,817,829,293,430	0.003726	0
299		2000	4	13	Rp307,882,186,185	Rp46,016,013,491,913	0.006691	0
300		2001	4	13	Rp383,640,726,614	Rp61,689,934,345,330	0.006219	0
302	EKAD, Ekadharma Tape Industries	1996	12	25	-2519085167	-2519085167	1	1
303		1997	25	12	Rp40,755,395,309	Rp138,484,737,815	0.294295	1
304		1998	25	12	Rp104,081,954,716	############	1	1
305		1999	25	12	Rp92,972,615,269	Rp92,972,615,269	1	1
306		2000	25	12	Rp82,039,713,474	Rp82,039,713,474	1	1
307		2001	25	12	Rp80,343,918,399	Rp80,343,918,399	1	1
309	EPMT, Enseval Putra Megatrading Tbk	1996	26	12	55603948407	4.43999E+12	0.012523	0
310		1997	12	26	Rp667,890,213,231	Rp6,349,992,609,040	0.10518	0
311		1998	12	26	Rp897,677,479,940	Rp20,733,315,327,003	0.043296	0
312		1999	12	26	Rp1,264,937,047,983	2.15353E+13	0.058738	0
313		2000	13	26	Rp1,651,041,641,966	Rp21,740,518,026,697	0.075943	0
314		2001	13	26	Rp2,063,696,931,275	Rp37,776,398,411,849	0.054629	0
316	ESTI, Ever Shine Textile Industry	1996	8	4	14045785321	4.98175E+12	0.002819	0
317		1997	4	8	Rp198,075,592,369	Rp16,910,853,530,087	0.011713	0
318		1998	4	8	Rp474,630,207,587	Rp26,695,312,514,868	0.01778	0
319		1999	4	8	Rp496,912,494,252	Rp35,058,128,795,599	0.014174	0
320		2000	4	8	Rp535,760,167,425	Rp46,016,013,491,913	0.011643	0
321		2001	4	8	Rp529,779,027,703	Rp61,689,934,345,330	0.008588	0
323	FAST, Fast Food Indonesia	1996	5	13	31237585000	1.11188E+12	0.028095	0
324		1997	28	5	Rp196,380,311,000	Rp2,449,251,123,609	0.08018	0
325		1998	28	5	Rp250,249,051,000	Rp5,867,248,406,950	0.042652	0
326		1999	5	5	Rp349,449,757,000	Rp6,823,610,605,263	0.051212	0
327		2000	28	5	Rp422,697,788,000	Rp17,732,391,415,499	0.023838	0
328		2001	5	5	Rp593,903,903,000	Rp11,873,128,284,942	0.050021	0
330	FASW, Fajar Surya Wisesa Tbk	1996	10	12	1.61191E+11	4.43999E+12	0.036304	0

331		1997	12	10	Rp511,477,368,760	Rp6,349,992,609,040	0.080548	0
332		1998	12	10	Rp1,047,522,344,331	Rp20,733,315,327,003	0.050524	0
333		1999	12	10	Rp1,025,097,687,933	2.15353E+13	0.047601	0
334		2000	12	10	Rp1,262,701,753,280	Rp19,142,751,319,863	0.065962	0
335		2001	12	10	Rp1,180,202,952,300	Rp9,087,855,657,936	0.129866	0
337	FISK, Fiskaragung Perkasa	1996	5	24	1.53143E+11	5.1179E+12	0.029923	0
338		1997	24	5	Rp405,468,952,500	Rp42,995,322,059,856	0.009431	0
339		1998	24	5	Rp124,426,800,000	Rp48,332,027,182,325	0.002574	0
340		1999	4	5		Rp35,058,128,795,599	0	0
341		2000	4	5		Rp46,016,013,491,913	0	0
342		2001	4	5		Rp61,689,934,345,330	0	0
344	GDYR, Good year Indonesia	1996	14	4	26817377000	4.98175E+12	0.005383	0
345		1997	4	14	Rp283,054,770,000	Rp16,910,853,530,087	0.016738	0
346		1998	4	14	Rp519,808,543,000	Rp26,695,312,514,868	0.019472	0
347		1999	4	14	Rp535,114,483,000	Rp35,058,128,795,599	0.015264	0
348		2000	4	14	Rp515,663,563,000	Rp46,016,013,491,913	0.011206	0
349		2001	4	14	Rp593,045,664,000	Rp61,689,934,345,330	0.009613	0
351	GGRM, Gudang Garam	1996	6	27	9.59613E+11	1.80076E+12	0.532893	1
352		1997	27	6	Rp7,517,908,536,297	Rp10,624,986,872,347	0.707569	1
353		1998	27	6	Rp9,973,172,302,359	Rp10,991,494,413,010	0.907354	1
354		1999	27	6	Rp12,694,605,000,000	Rp13,442,041,384,343	0.944396	1
355		2000	28	6	Rp14,964,674,000,000	Rp17,732,391,415,499	0.843917	1
356		2001	28	6	Rp17,970,450,000,000	Rp20,153,842,421,742	0.891664	1
358	GJTL, Gadjah Tunggal Tbk	1996	14	13	7.15908E+11	1.11188E+12	0.643874	1
359		1997	13	14	Rp1,702,788,335,000	Rp3,865,486,909,043	0.440511	1
360		1998	12	14	Rp3,642,930,412,000	Rp20,733,315,327,003	0.175704	1
361		1999	12	14	Rp3,969,841,932,000	2.15353E+13	0.184341	1
362		2000	12	14	Rp5,078,431,750,000	Rp19,142,751,319,863	0.265293	1

363		2001	13	14	Rp5.742,119,943,000	Rp37,776,398,411,849	0.152003	1
365	GRIV, Great River International	1996	8	4	43333452326	4.98175E+12	0.008698	0
366		1997	4	8	Rp296,006,683,978	Rp16,910,853,530,087	0.017504	0
367		1998	4	8	Rp296,756,754,441	Rp26,695,312,514,868	0.011116	0
368		1999	4	8	Rp476,749,285,907	Rp35,058,128,795,599	0.013599	0
369		2000	4	8	Rp623,185,972,765	Rp46,016,013,491,913	0.013543	0
370		2001	15	8	Rp646,609,643,645	Rp997,653,198,241	0.648131	1
372	HEXA, Hexindo Adiperkasa	1996	19	4	-29427131004	4.98175E+12	-0.00591	0
373		1997	4	19	Rp229,312,492,907	Rp16,910,853,530,087	0.01356	0
374		1998	4	19	Rp467,809,198,966	Rp26,695,312,514,868	0.017524	0
375		1999	4	19	Rp349,928,693,379	Rp35,058,128,795,599	0.009981	0
376		2000	24	19	Rp388,374,773,183	Rp59,641,539,361,719	0.006512	0
377		2001	24	19	Rp489,127,937,377	Rp25,393,684,763,269	0.019262	0
379	HMSP, HM Sampoerna	1996	6	24	7.44567E+11	5.1179E+12	0.145483	0
380		1997	24	6	Rp3,110,876,162,071	Rp42,995,322,059,856	0.072354	0
381		1998	24	6	Rp4,649,400,000,000	Rp48,332,027,182,325	0.096197	0
382		1999	24	6	Rp7,412,032,000,000	Rp52,817,829,293,430	0.140332	0
383		2000	4	6	Rp10,029,401,000,000	Rp46,016,013,491,913	0.217955	1
384		2001	4	6	Rp14,066,515,000,000	Rp61,689,934,345,330	0.22802	1
386	HPSB, Hotel Prapatan	1996	32	35	-1324594000	92328078121	-0.01435	0
387		1997	28	32	Rp54,744,146,000	Rp2,449,251,123,609	0.022351	0
388		1998	4	32	Rp77,179,612,000	Rp26,695,312,514,868	0.002891	0
389		1999	4	32	Rp70,156,514,000	Rp35,058,128,795,599	0.002001	0
390		2000	4	32	Rp96,857,541,000	Rp46,016,013,491,913	0.002105	0
391		2001	4	32	Rp108,047,772,000	Rp61,689,934,345,330	0.001751	0
393	IGAR, Igar Jaya	1996	13	4	-3792375445	4.98175E+12	-0.00076	0
394		1997	4	13	Rp110,951,734,844	Rp16,910,853,530,087	0.006561	0
395		1998	4	13		Rp26,695,312,514,868	0	0
396		1999	4	13	Rp229,194,112,877	Rp35,058,128,795,599	0.006538	0

397		2000	24	13	Rp269,377,652,836	Rp59,641,539,361,719	0.004517	0
398		2001	24	13	Rp329,410,449,206	Rp25,393,684,763,269	0.012972	0
400	INAI, Indal Aluminium Industry	1996	16	12	32327940793	4.43999E+12	0.007281	0
401		1997	12	16	Rp172,978,483,753	Rp6,349,992,609,040	0.027241	0
402		1998	12	16	Rp201,134,489,351	Rp20,733,315,327,003	0.009701	0
403		1999	12	16	Rp209,688,754,122	2.15353E+13	0.009737	0
404		2000	13	16	Rp247,434,640,599	Rp21,740,518,026,697	0.011381	0
405		2001	13	16	Rp348,741,549,650	Rp37,776,398,411,849	0.009232	0
407	INCI, Intan Wijaya Chemical Ind. Tbk	1996	12	4	4678325976	4.98175E+12	0.000939	0
408		1997	4	12	Rp58,060,687,871	Rp16,910,853,530,087	0.003433	0
409		1998	4	12	Rp90,295,296,487	Rp26,695,312,514,868	0.003382	0
410		1999	8	12	Rp91,722,274,186	Rp91,722,274,186	1	1
411		2000	8	12	Rp79,186,819,792	Rp79,186,819,792	1	1
412		2001	8	12	Rp100,388,959,038	Rp100,388,959,038	1	1
414	INDF, Indofood Sukses Makmur Tbk	1996	5	4	2.16296E+12	4.98175E+12	0.434178	1
415		1997	4	5	Rp4,988,731,430,986	Rp16,910,853,530,087	0.295002	1
416		1998	4	5	Rp8,834,356,126,100	Rp26,695,312,514,868	0.330933	1
417		1999	4	5	Rp11,548,598,563,289	Rp35,058,128,795,599	0.329413	1
418		2000	4	5	Rp12,702,238,659,575	Rp46,016,013,491,913	0.27604	1
419		2001	4	5	Rp14,644,598,015,377	Rp61,689,934,345,330	0.23739	1
421	INDS, Indospring	1996	19	36	13154672277	13154672277	1	1
422		1997	36	19	Rp82,340,324,027	Rp82,340,324,027	1	1
423		1998	36	19	Rp36,274,224,944	Rp2,490,576,268,076	0.014565	0
424		1999	36	19	Rp77,355,928,386	Rp77,355,928,386	1	1
425		2000	38	19	Rp145,603,067,001	Rp145,603,067,001	1	1
426		2001	38	19	Rp191,954,867,941	Rp191,954,867,941	1	1
428	INRU, Inti Indorayon Utama	1996	10	28	4.38235E+11	5.98952E+11	0.73167	1
429		1997	28	10	Rp769,341,000,000	Rp2,449,251,123,609	0.314113	1

430		1998	12	10	Rp1,747,100,000,000	Rp20,733,315,327,003	0.084265	0
431		1999	12	10		2.15353E+13	0	0
432		2000	12	10		Rp19,142,751,319,863	0	0
433		2001	12	10		Rp9,087,855,657,936	0	0
435	INSA, Intinusa Selareksa	1996	3	28	-4517193793	5.98952E+11	-0.00754	0
436		1997	28	3	Rp25,874,131,092	Rp2,449,251,123,609	0.010564	0
437		1998	28	3	Rp10,275,335,789	Rp5,867,248,406,950	0.001751	0
438		1999	28	3	Rp14,340,923,077	Rp1,662,887,429,471	0.008624	0
439		2000	35	3	Rp12,208,596,078	Rp12,208,596,078	1	1
440		2001	35	3		Rp0	#DIV/0!	#DIV/0!
442	INTA, Intraco Penta	1996	19	12	31168446908	4.43999E+12	0.00702	0
443		1997	12	19	Rp210,432,124,144	Rp6,349,992,609,040	0.033139	0
444		1998	12	19	Rp196,659,176,710	Rp20,733,315,327,003	0.009485	0
445		1999	12	19	Rp258,767,064,170	2.15353E+13	0.012016	0
446		2000	12	19	Rp318,486,672,939	Rp19,142,751,319,863	0.016637	0
447		2001	12	19	Rp546,598,930,085	Rp9,087,855,657,936	0.060146	0
449	INTD, Inter Delta	1996	20	4	-10289463477	4.98175E+12	-0.00207	0
450		1997	4	20	Rp80,267,446,828	Rp16,910,853,530,087	0.004747	0
451		1998	4	20	Rp99,626,698,000	Rp26,695,312,514,868	0.003732	0
452		1999	4	20	Rp117,956,698,917	Rp35,058,128,795,599	0.003365	0
453		2000	15	20	Rp105,705,848,912	Rp346,257,242,570	0.305281	1
454		2001	15	20	Rp102,004,001,963	Rp997,653,198,241	0.102244	0
456	INTP, Indocement Tunggal Prakarsa Tbk	1996	15	4	1.22864E+11	4.98175E+12	0.024663	0
457		1997	4	15	Rp1,572,160,965,127	Rp16,910,853,530,087	0.092968	0
458		1998	4	15	Rp1,589,882,081,427	Rp26,695,312,514,868	0.059557	0
459		1999	4	15	Rp1,758,966,257,437	Rp35,058,128,795,599	0.050173	0
460		2000	24	15	Rp2,447,973,309,208	Rp59,641,539,361,719	0.041045	0
461		2001	24	15	Rp3,453,411,340,960	Rp25,393,684,763,269	0.135995	0
463	ITMA, Itamaraya Gold Industry	1996	23	4	-5193154321	4.98175E+12	-0.00104	0

464		1997	4	23	Rp53,044,824,874	Rp16,910,853,530,087	0.003137	0
465		1998	4	23	Rp658,790,279,755	Rp26,695,312,514,868	0.024678	0
466		1999	4	23	Rp65,740,800,625	Rp35,058,128,795,599	0.001875	0
467		2000	24	23	Rp39,848,225,791	Rp59,641,539,361,719	0.000668	0
468		2001	24	23	Rp17,604,413,448	Rp25,393,684,763,269	0.000693	0
470	JECC, Jembo Cable Company Tbk	1996	17	12	-33272278000	4.43999E+12	-0.00749	0
471		1997	12	17	Rp176,811,584,000	Rp6,349,992,609,040	0.027844	0
472		1998	12	17	Rp248,695,076,000	Rp20,733,315,327,003	0.011995	0
473		1999	12	17	Rp147,231,527,000	2.15353E+13	0.006837	0
474		2000	12	17	Rp161,357,601,000	Rp19,142,751,319,863	0.008429	0
475		2001	12	17	Rp291,406,915,000	Rp9,087,855,657,936	0.032066	0
477	JIHD, Jakarta International Hotel & Dev	1996	32	4	20520073000	4.98175E+12	0.004119	0
478		1997	4	32	Rp121,164,260,000	Rp16,910,853,530,087	0.007165	0
479		1998	4	32	Rp68,452,271,000	Rp26,695,312,514,868	0.002564	0
480		1999	24	32	Rp61,362,485,000	Rp52,817,829,293,430	0.001162	0
481		2000	24	32	Rp96,171,727,000	Rp59,641,539,361,719	0.001612	0
482		2001	4	32	Rp120,044,813,000	Rp61,689,934,345,330	0.001946	0
484	JPRS, Jaya Pari Steel Corp. Ltd. Tbk	1996	16	13	-7545545150	1.11188E+12	-0.00679	0
485		1997	13	16	Rp55,786,376,250	Rp3,865,486,909,043	0.014432	0
486		1998	12	16	Rp117,839,047,566	Rp20,733,315,327,003	0.005684	0
487		1999	12	16	Rp87,879,960,583	2.15353E+13	0.004081	0
488		2000	12	16	Rp126,721,840,596	Rp19,142,751,319,863	0.00662	0
489		2001	12	16	Rp94,887,492,212	Rp9,087,855,657,936	0.010441	0
491	JRPT, Jaya Real Property	1996	30	4	-1.48435E+11	4.98175E+12	-0.0298	0
492		1997	4	30	Rp172,483,126,000	Rp16,910,853,530,087	0.0102	0
493		1998	4	30	Rp127,604,460,000	Rp26,695,312,514,868	0.00478	0
494		1999	4	30	Rp163,722,639,000	Rp35,058,128,795,599	0.00467	0
495		2000	4	30	Rp209,106,201,000	Rp46,016,013,491,913	0.004544	0

496		2001	4	30	Rp149,892,020,000	Rp61,689,934,345,330	0.00243	0
498	JWJI, Jeewon Jaya Indonesia	1996	18	4	21641339901	4.98175E+12	0.004344	0
499		1997	4	18	Rp39,303,278,050	Rp16,910,853,530,087	0.002324	0
500		1998	4	18	Rp7,747,047,810	Rp26,695,312,514,868	0.00029	0
501		1999	4	18	Rp4,393,716,049	Rp35,058,128,795,599	0.000125	0
502		2000	4	18	Rp0	Rp46,016,013,491,913	0	0
503		2001	4	18		Rp61,689,934,345,330	0	0
505	KARW, Karwell Indonesia	1996	8	27	1.29617E+11	1.80076E+12	0.071979	0
506		1997	27	8	Rp371,642,735,008	Rp10,624,986,872,347	0.034978	0
507		1998	28	8	Rp1,115,339,593,161	Rp5,867,248,406,950	0.190096	1
508		1999	28	8	Rp781,564,000,000	Rp1,662,887,429,471	0.470004	1
509		2000	28	8	Rp914,367,000,000	Rp17,732,391,415,499	0.051565	0
510		2001	28	8	Rp848,306,000,000	Rp20,153,842,421,742	0.042092	0
512	KBLI, GT Kabel Indonesia Tbk	1996	7	13	3870684457	1.11188E+12	0.003481	0
513		1997	13	7	Rp247,621,697,144	Rp3,865,486,909,043	0.06406	0
514		1998	12	7	Rp217,146,737,584	Rp20,733,315,327,003	0.010473	0
515		1999	12	7	Rp185,040,623,227	2.15353E+13	0.008592	0
516		2000	12	7	Rp222,491,546,570	Rp19,142,751,319,863	0.011623	0
517		2001	12	7	Rp333,099,952,384	Rp9,087,855,657,936	0.036653	0
519	KBLM, Kabelindo Murni	1996	17	24	-45112330992	5.1179E+12	-0.00881	0
520		1997	24	17	Rp120,248,452,712	Rp42,995,322,059,856	0.002797	0
521		1998	12	17	Rp62,797,024,271	Rp20,733,315,327,003	0.003029	0
522		1999	12	17	Rp40,208,702,750	2.15353E+13	0.001867	0
523		2000	12	17	Rp33,909,848,344	Rp19,142,751,319,863	0.001771	0
524		2001	11	17	Rp63,058,378,785	Rp442,183,223,903	0.142607	0
526	KDSI, Kedawung Setia Inndustrial Tbk	1996	16	24	-198164739	5.1179E+12	-3.9E-05	0
527		1997	24	16	Rp132,331,250,769	Rp42,995,322,059,856	0.003078	0
528		1998	24	16	Rp200,806,598,084	Rp48,332,027,182,325	0.004155	0

529		1999	24	16	Rp239,914,046,830	Rp52,817,829,293,430	0.004542	0
530		2000	24	16	Rp432,146,016,170	Rp59,641,539,361,719	0.007246	0
531		2001	24	16	Rp436,460,734,409	Rp25,393,684,763,269	0.017188	0
533	KIAS, Keramika Indonesia	1996	23	24	37681475711	5.1179E+12	0.007363	0
534		1997	24	23	Rp145,594,848,817	Rp42,995,322,059,856	0.003386	0
535		1998	24	23	Rp86,509,076,670	Rp48,332,027,182,325	0.00179	0
536		1999	24	23	Rp106,010,169,925	Rp52,817,829,293,430	0.002007	0
537		2000	24	23	Rp147,357,868,712	Rp59,641,539,361,719	0.002471	0
538		2001	4	23	Rp198,369,807,728	Rp61,689,934,345,330	0.003216	0
540	KICI, Kedaung Indah Can	1996	23	13	12951566923	1.11188E+12	0.011648	0
541		1997	13	23	Rp77,466,889,959	Rp3,865,486,909,043	0.020041	0
542		1998	12	23	Rp161,903,786,907	Rp20,733,315,327,003	0.007809	0
543		1999	12	23	Rp121,659,443,428	2.15353E+13	0.005649	0
544		2000	12	23	Rp127,806,331,863	Rp19,142,751,319,863	0.006676	0
545		2001	12	23	Rp117,678,191,575	Rp9,087,855,657,936	0.012949	0
547	KIJA, Kawasan Industri Jababeka	1996	30	4	-1.24466E+11	4.98175E+12	-0.02498	0
548		1997	4	30	Rp423,434,056,872	Rp16,910,853,530,087	0.025039	0
549		1998	4	30	Rp99,479,183,487	Rp26,695,312,514,868	0.003726	0
550		1999	4	30		Rp35,058,128,795,599	0	0
551		2000	4	30	Rp145,734,690,312	Rp46,016,013,491,913	0.003167	0
552		2001	4	30	Rp261,828,033,995	Rp61,689,934,345,330	0.004244	0
554	KLBF, Kalbe Farma	1996	21	4	18192538747	4.98175E+12	0.003652	0
555		1997	4	21	Rp263,155,400,086	Rp16,910,853,530,087	0.015561	0
556		1998	4	21	Rp725,102,701,035	Rp26,695,312,514,868	0.027162	0
557		1999	4	21	Rp1,119,238,380,504	Rp35,058,128,795,599	0.031925	0
558		2000	4	21	Rp1,561,838,886,560	Rp46,016,013,491,913	0.033941	0
559		2001	4	21	Rp2,046,499,028,579	Rp61,689,934,345,330	0.033174	0
561	KOMI, Komatsu Indonesia	1996	19	4	55713176587	4.98175E+12	0.011183	0
562		1997	4	19	Rp585,351,039,446	Rp16,910,853,530,087	0.034614	0

563		1998	4	19	Rp459,600,793,667	Rp26,695,312,514,868	0.017217	0
564		1999	4	19	Rp549,605,685,550	Rp35,058,128,795,599	0.015677	0
565		2000	4	19	Rp862,348,596,248	Rp46,016,013,491,913	0.01874	0
566		2001	4	19	Rp615,893,286,000	Rp61,689,934,345,330	0.009984	0
568	LION, Lion Metal Works	1996	16	24	-580384106	5.1179E+12	-0.00011	0
569		1997	24	16	Rp43,409,738,099	Rp42,995,322,059,856	0.00101	0
570		1998	24	16	Rp46,236,473,014	Rp48,332,027,182,325	0.000957	0
571		1999	24	16	Rp41,380,993,996	Rp52,817,829,293,430	0.000783	0
572		2000	4	16	Rp59,093,202,792	Rp46,016,013,491,913	0.001284	0
573		2001	4	16	Rp66,834,042,399	Rp61,689,934,345,330	0.001083	0
575	LMPI, Langgeng Makmur Industry	1996	13	24	26782699751	5.1179E+12	0.005233	0
576		1997	24	13	Rp112,639,221,239	Rp42,995,322,059,856	0.00262	0
577		1998	24	13	Rp94,236,258,723	Rp48,332,027,182,325	0.00195	0
578		1999	4	13	Rp133,224,133,066	Rp35,058,128,795,599	0.0038	0
579		2000	4	13	Rp185,538,458,934	Rp46,016,013,491,913	0.004032	0
580		2001	4	13	Rp212,864,282,711	Rp61,689,934,345,330	0.003451	0
582	LMSH, Lion Mesh Prima	1996	16	24	6290799217	5.1179E+12	0.001229	0
583		1997	24	16	Rp34,635,749,576	Rp42,995,322,059,856	0.000806	0
584		1998	24	16	Rp24,400,555,790	Rp48,332,027,182,325	0.000505	0
585		1999	24	16	Rp27,872,995,549	Rp52,817,829,293,430	0.000528	0
586		2000	4	16	Rp43,219,968,630	Rp46,016,013,491,913	0.000939	0
587		2001	4	16	Rp50,626,509,831	Rp61,689,934,345,330	0.000821	0
589	LPCK, Lippo Cikarang Tbk	1996	31	24	9516460293	5.1179E+12	0.001859	0
590		1997	24	31	Rp193,173,036,589	Rp42,995,322,059,856	0.004493	0
591		1998	24	31	Rp40,595,300,223	Rp48,332,027,182,325	0.00084	0
592		1999	24	31	Rp62,740,060,079	Rp52,817,829,293,430	0.001188	0
593		2000	24	31	Rp95,458,926,673	Rp59,641,539,361,719	0.001601	0
594		2001	24	31	Rp96,543,590,652	Rp25,393,684,763,269	0.003802	0
596	LPIN, Lippo Enterprises Tbk	1996	19	24	12212065208	5.1179E+12	0.002386	0

597		1997	24	19	Rp72,998,182,839	Rp42,995,322,059,856	0.001698	0
598		1998	24	19	Rp44,289,300,280	Rp48,332,027,182,325	0.000916	0
599		1999	24	19	Rp86,361,175,010	Rp52,817,829,293,430	0.001635	0
600		2000	4	19	Rp36,232,437,212	Rp46,016,013,491,913	0.000787	0
601		2001	4	19	Rp38,148,520,563	Rp61,689,934,345,330	0.000618	0
603	LPKR, Lippo Karawaci	1996	31	4	-1.75377E+11	4.98175E+12	-0.0352	0
604		1997	4	31	Rp175,631,332,450	Rp16,910,853,530,087	0.010386	0
605		1998	4	31	Rp107,341,361,407	Rp26,695,312,514,868	0.004021	0
606		1999	4	31	Rp122,620,228,643	Rp35,018,128,795,599	0.003498	0
607		2000	4	31	Rp206,306,972,392	Rp46,016,013,491,913	0.004483	0
608		2001	11	31	Rp226,175,384,037	Rp442,183,223,903	0.511497	1
610	LPLD, Lippo Land Development	1996	30	24	-2.27092E+11	5.1179E+12	-0.04437	0
611		1997	24	30	Rp58,170,184,617	Rp42,995,322,059,856	0.001353	0
612		1998	24	30	Rp11,284,391,671	Rp48,332,027,182,325	0.000233	0
613		1999	24	30	Rp601,002,631	Rp52,817,829,293,430	1.14E-05	0
614		2000	4	30	Rp10,538,913,395	Rp46,016,013,491,913	0.000229	0
615		2001	4	30	Rp10,941,593,929	Rp61,689,934,345,330	0.000177	0
617	LSIP, PP London Sumatera Tbk	1996	1	21	0	3.62697E+11	0	0
618		1997	21	1		Rp1,021,585,736,000	0	0
619		1998	21	1	Rp492,682,000,000	Rp3,810,169,915,000	0.129307	0
620		1999	21	1	Rp517,710,000,000	Rp7,547,990,649,000	0.068589	0
621		2000	1	1	Rp542,350,000,000	Rp3,787,257,000,000	0.143204	0
622		2001	1	1	Rp590,501,000,000	Rp3,055,557,167,732	0.193255	1
624	MBAI, Multibreeder Adirama Indonesia	1996	2	12	4677317600	4.43999E+12	0.001053	0
625		1997	13	2	Rp93,625,107,456	Rp3,865,486,909,043	0.024221	0
626		1998	13	2	Rp271,646,628,740	Rp3,429,574,127,479	0.079207	0
627		1999	13	2	Rp333,417,783,416	Rp2,193,291,309,341	0.152017	1
628		2000	13	2	Rp328,850,998,708	Rp21,740,518,026,697	0.015126	0

629		2001	13	2	Rp329,637,663,460	Rp37,776,398,411,849	0.008726	0
631	MDLN, Modernland Realty Ltd	1996	30	4	-35171674933	4.98175E+12	-0.00706	0
632		1997	4	30	Rp99,619,104,588	Rp16,910,853,530,087	0.005891	0
633		1998	4	30	Rp50,580,427,393	Rp26,695,312,514,868	0.001895	0
634		1999	4	30	Rp34,191,517,909	Rp35,058,128,795,599	0.000975	0
635		2000	4	30	Rp37,942,910,174	Rp46,016,013,491,913	0.000825	0
636		2001	4	30	Rp18,017,458,309	Rp61,689,934,345,330	0.000292	0
638	MDRN, Modern photo Film Company Tbk	1996	20	4	2.14007E+11	4.98175E+12	0.042958	0
639		1997	4	20	Rp880,171,468,103	Rp16,910,853,530,087	0.052048	0
640		1998	4	20	Rp1,946,390,583,080	Rp26,695,312,514,868	0.072911	0
641		1999	4	20	Rp1,520,682,772,206	Rp35,058,128,795,599	0.043376	0
642		2000	4	20	Rp1,733,727,788,515	Rp46,016,013,491,913	0.037677	0
643		2001	4	20	Rp1,912,966,171,050	Rp61,689,934,345,330	0.031009	0
645	MEDC, Medco Energi Corporation Tbk	1996	3	12	6.61449E+11	4.43999E+12	0.148976	0
646		1997	12	3	Rp661,449,414,000	Rp6,349,992,609,040	0.104165	0
647		1998	12	3	Rp1,836,008,150,000	Rp20,733,315,327,003	0.088554	0
648		1999	12	3	Rp730,788,498,000	2.15353E+13	0.033934	0
649		2000	13	3	Rp3,118,297,367,000	Rp21,740,518,026,697	0.143433	0
650		2001	13	3	Rp3,957,343,221,000	Rp37,776,398,411,849	0.104757	0
652	MERK, Merck Indonesia	1996	21	28	9066879000	5.98952E+11	0.015138	0
653		1997	28	21	Rp69,525,224,000	Rp2,449,251,123,609	0.028386	0
654		1998	28	21	Rp94,244,524,000	Rp5,867,248,406,950	0.016063	0
655		1999	28	21	Rp125,830,602,000	Rp1,662,887,429,471	0.07567	0
656		2000	27	21	Rp183,809,983,000	Rp692,058,760,000	0.265599	1
657		2001	27	21	Rp224,073,738,000	Rp793,994,441,000	0.282211	1
659	MIRA, Mitra Rajasa Tbk	1996	24	15	60959732138	1.81279E+11	0.336277	1
660		1997	15	24	Rp60,959,732,138	Rp181,278,544,726	0.336277	1
661		1998	15	24	Rp51,635,793,933	Rp159,114,431,668	0.32452	1
662		1999	15	24	Rp71,916,413,231	Rp235,216,834,790	0.305745	1

663		2000	15	24	Rp87,524,515,187	Rp346,257,242,570	0.252773	1
664		2001	15	24	Rp97,585,466,364	Rp997,653,198,241	0.097815	0
666	MLBI, Multi Bintang Indonesia	1996	5	28	32165013000	5.98952E+11	0.053702	0
667		1997	28	5	Rp246,037,333,000	Rp2,449,251,123,609	0.100454	0
668		1998	28	5	Rp299,772,196,000	Rp5,867,248,406,950	0.051092	0
669		1999	28	5	Rp407,248,035,000	Rp1,662,887,429,471	0.244904	1
670		2000	27	5	Rp508,248,777,000	Rp692,058,760,000	0.734401	1
671		2001	27	5	Rp569,920,703,000	Rp793,994,441,000	0.717789	1
673	MLIA, Mulia Industrindo	1996	23	12	63823664000	4.43999E+12	0.014375	0
674		1997	12	23	Rp582,756,660,000	Rp6,349,992,609,040	0.091773	0
675		1998	12	23	Rp1,077,045,067,000	Rp20,733,315,327,003	0.051948	0
676		1999	12	23	Rp1,389,092,412,000	2.15353E+13	0.064503	0
677		2000	13	23	Rp1,778,482,669,000	Rp21,740,518,026,697	0.081805	0
678		2001	13	23	Rp2,154,036,578,000	Rp37,776,398,411,849	0.057021	0
680	MLND, Mulia Land Tbk	1996	30	12	-80740769913	4.43999E+12	-0.01818	0
681		1997	12	30	Rp474,628,715,146	Rp6,349,992,609,040	0.074745	0
682		1998	12	30	Rp698,190,127,721	Rp20,733,315,327,003	0.033675	0
683		1999	12	30	Rp537,541,661,864	2.15353E+13	0.024961	0
684		2000	13	30	Rp506,752,430,570	Rp21,740,518,026,697	0.023309	0
685		2001	13	30	Rp614,928,864,291	Rp37,776,398,411,849	0.016278	0
687	MLPL, Multipolar	1996	18	4	2.17467E+12	4.98175E+12	0.436529	1
688		1997	4	18	Rp2,273,186,393,412	Rp16,910,853,530,087	0.134422	0
689		1998	4	18	Rp2,373,374,588,070	Rp26,695,312,514,868	0.088906	0
690		1999	4	18	Rp239,885,387,447	Rp35,058,128,795,599	0.006843	0
691		2000	4	18	Rp375,883,643,331	Rp46,016,013,491,913	0.008169	0
692		2001	4	18	Rp631,638,712,830	Rp61,689,934,345,330	0.010239	0
694	MPPA, Matahari Putra Prima Tbk	1996	26	4	2.33147E+11	4.98175E+12	0.0468	0
695		1997	4	26	Rp2,122,061,423,863	Rp16,910,853,530,087	0.125485	0
696		1998	4	26	Rp2,206,736,310,869	Rp26,695,312,514,868	0.082664	0

697		1999	4	26	Rp3,043,513,000,000	Rp35,058,128,795,599	0.086813	0
698		2000	4	26	Rp4,265,183,000,000	Rp46,016,013,491,913	0.092689	0
699		2001	4	26	Rp5,430,465,000,000	Rp61,689,934,345,330	0.088028	0
701	MRAT, Mustika Ratu	1996	23	24	362200848	5.1179E+12	7.08E-05	0
702		1997	24	23	Rp104,683,858,908	Rp42,995,322,059,856	0.002435	0
703		1998	24	23	Rp108,044,445,599	Rp48,332,027,182,325	0.002235	0
704		1999	24	23	Rp150,957,413,862	Rp52,817,829,293,430	0.002858	0
705		2000	24	23	Rp194,280,109,425	Rp59,641,539,361,719	0.003257	0
706		2001	24	23	Rp228,226,078,566	Rp25,393,684,763,269	0.008988	0
708	MTDL, Metrodata Elektronics	1996	18	4	1.10342E+11	4.98175E+12	0.022149	0
709		1997	4	18	Rp460,292,492,388	Rp16,910,853,530,087	0.027219	0
710		1998	4	18	Rp494,291,903,767	Rp26,695,312,514,868	0.018516	0
711		1999	4	18	Rp676,724,106,505	Rp35,058,128,795,599	0.019303	0
712		2000	24	18	Rp867,641,395,832	Rp59,641,539,361,719	0.014548	0
713		2001	24	18	Rp1,139,132,839,582	Rp25,393,684,763,269	0.044859	0
715	MTSM, Metro Supermarket Realty Tbk	1996	30	32	2582990009	2582990009	1	1
716		1997	32	30	Rp72,971,450,288	Rp72,971,450,288	1	1
717		1998	32	30	Rp57,767,149,000	Rp2,490,576,268,076	0.023194	0
718		1999	32	30	Rp57,576,517,905	Rp57,576,517,905	1	1
719		2000	32	30	Rp75,895,692,570	Rp75,895,692,570	1	1
720		2001	32	30	Rp60,421,947,871	Rp60,421,947,871	1	1
722	MWON, Miwon Indonesia	1996	5	12	60109217143	4.43999E+12	0.013538	0
723		1997	12	5	Rp225,231,056,900	Rp6,349,992,609,040	0.035469	0
724		1998	12	5	Rp542,910,268,690	Rp20,733,315,327,003	0.026185	0
725		1999	12	5	Rp526,579,069,794	2.15353E+13	0.024452	0
726		2000	13	5	Rp514,968,680,821	Rp21,740,518,026,697	0.023687	0
727		2001	13	5	Rp630,791,510,475	Rp37,776,398,411,849	0.016698	0
729	MYOR, Mayora Indah	1996	5	12	-3.424E+11	4.43999E+12	-0.07712	0
730		1997	12	5		Rp6,349,992,609,040	0	0

731		1998	12	5	Rp446,199,459,397	Rp20,733,315,327,003	0.021521	0
732		1999	12	5	Rp544,110,372,007	2.15353E+13	0.025266	0
733		2000	13	5	Rp684,558,148,595	Rp21,740,518,026,697	0.031488	0
734		2001	13	5	Rp833,977,149,663	Rp37,776,398,411,849	0.022077	0
736	MYTX, Apac Centertex Corporation Tbk	1996	8	12	3.51284E+11	4.43999E+12	0.079118	0
737		1997	12	8	Rp675,404,951,863	Rp6,349,992,609,040	0.106363	0
738		1998	12	8	Rp1,791,812,306,123	Rp20,733,315,327,003	0.086422	0
739		1999	12	8	Rp1,553,674,879,132	2.15353E+13	0.072145	0
740		2000	12	8	Rp1,967,393,985,206	Rp19,142,751,319,863	0.102775	0
741		2001	12	8	Rp2,164,637,911,580	Rp9,087,855,657,936	0.23819	1
743	NIPS, Nipress	1996	19	4	-865512675	4.98175E+12	-0.00017	0
744		1997	12	19	Rp31,999,597,743	Rp6,349,992,609,040	0.005039	0
745		1998	12	19	Rp74,132,058,842	Rp20,733,315,327,003	0.003576	0
746		1999	12	19	Rp76,800,669,516	2.15353E+13	0.003566	0
747		2000	16	19	Rp87,878,162,086	Rp87,878,162,086	1	1
748		2001	16	19	Rp100,582,518,710	Rp100,582,518,710	1	1
750	OMRE. Indonesia Prima Property Tbk	1996	31	13	-33763146816	1.11188E+12	-0.03037	0
751		1997	13	31	Rp69,943,810,965	Rp3,865,486,909,043	0.018094	0
752		1998	13	31	Rp84,629,000,000	Rp3,429,574,127,479	0.024676	0
753		1999	13	31	Rp67,095,035,625	Rp2,193,291,309,341	0.030591	0
754		2000	13	31	Rp110,992,506,427	Rp21,740,518,026,697	0.005105	0
755		2001	13	31	Rp115,739,500,562	Rp37,776,398,411,849	0.003064	0
757	PBRX, Pan Brother Tex Tbk	1996	8	19	2744202279	2744202279	1	1
758		1997	20	8	Rp50,779,925,723	Rp50,779,925,723	1	1
759		1998	19	8	Rp157,686,345,370	Rp157,686,345,370	1	1
760		1999	19	8	Rp167,696,865,343	Rp167,696,865,343	1	1
761		2000	19	8	Rp241,769,469,560	Rp241,769,469,560	1	1
762		2001	19	8	Rp418,708,710,000	Rp418,708,710,000	1	1
764	PGIN, Procter & Gamble	1996	22	12	-1.582E+11	4.43999E+12	-0.03563	0

	Indonesia								
765		1997	4	22					
766		1998	12	22	Rp207,427,445,000	Rp16,910,853,530,087	0	0	
767		1999	12	22	Rp368,387,032,000	Rp20,733,315,327,003	0.010005	0	
768		2000	13	22	Rp249,905,805,844	2.15353E+13	0.017106	0	
769		2001	13	22	Rp222,566,741,979	Rp21,740,518,026,697	0.011495	0	
771	PICO, Pelangi Indah Canindo Tbk	1996	16	15	1.20319E+11	Rp37,776,398,411,849	0.005892	0	
772		1997	15	16	Rp120,318,812,588	1.81279E+11	0.663723	1	
773		1998	15	16	Rp107,478,637,735	Rp181,278,544,726	0.663723	1	
774		1999	15	16	Rp163,300,421,559	Rp159,114,431,668	0.67548	1	
775		2000	15	16	Rp153,026,878,471	Rp235,216,834,790	0.694255	1	
776		2001	15	16	Rp151,454,086,269	Rp346,257,242,570	0.441946	1	
778	PLIN, Plaza Indonesia Realty	1996	32	13	27885998000	Rp997,653,198,241	0.15181	1	
779		1997	13	32	Rp206,444,814,000	1.11188E+12	0.02508	0	
780		1998	12	32	Rp214,225,341,000	Rp3,865,486,909,043	0.053407	0	
781		1999	12	32	Rp160,271,171,000	Rp20,733,315,327,003	0.010332	0	
782		2000	13	32	Rp207,175,124,000	2.15353E+13	0.007442	0	
783		2001	13	32	Rp250,410,888,000	Rp21,740,518,026,697	0.009529	0	
785	PSDN, Prashida Aneka Niaga	1996	5	24	81300034139	Rp37,776,398,411,849	0.006629	0	
786		1997	24	5	Rp822,653,074,188	5.1179E+12	0.015885	0	
787		1998	24	5	Rp1,832,662,940,052	Rp42,995,322,059,856	0.019134	0	
788		1999	4	5	Rp1,183,420,493,737	Rp48,332,027,182,325	0.037918	0	
789		2000	4	5	Rp1,083,157,493,319	Rp35,058,128,795,599	0.033756	0	
790		2001	4	5	Rp326,990,937,404	Rp46,016,013,491,913	0.023539	0	
792	PTRO, Petrosea	1996	3	21	2.6696E+11	Rp61,689,934,345,330	0.005301	0	
793		1997	21	3	Rp266,960,000,000	3.62697E+11	0.736041	1	
794		1998	21	3	Rp813,504,000,000	Rp1,021,585,736,000	0.261319	1	
795		1999	21	3	Rp812,685,000,000	Rp3,810,169,915,000	0.213509	1	
796		2000	1	3	Rp1,229,395,000,000	Rp7,547,990,649,000	0.107669	0	
						Rp3,787,257,000,000	0.324614	1	

797		2001	1	3	Rp862,217,000,000	Rp3,055,557,167,732	0.28218	1
799	PTSP, Putra Sejahtera Pioneerindo	1996	5	35	13218050000	92328078121	0.143164	0
800		1997	35	5	Rp102,376,696,000	Rp966,443,786,000	0.105931	0
801		1998	10	5	Rp97,833,948,000	Rp110,229,741,437	0.887546	1
802		1999	10	5	Rp113,619,971,643	Rp210,833,459,284	0.538909	1
803		2000	11	5	Rp136,058,256,124	Rp191,718,275,318	0.709678	1
804		2001	11	5	Rp152,949,461,081	Rp442,183,223,903	0.345896	1
806	PUDP, Pudjiadi Prestige Limited	1996	30	11	-20598128338	-20598128338	1	1
807		1997	10	30	Rp51,007,236,414	Rp6,349,992,609,040	0.008033	0
808		1998	10	30	Rp12,395,793,437	Rp110,229,741,437	0.112454	0
809		1999	10	30	Rp97,213,487,641	Rp210,833,459,284	0.461091	1
810		2000	11	30	Rp55,660,019,194	Rp191,718,275,318	0.290322	1
811		2001	11	30		Rp442,183,223,903	0	0
813	PWON, Pakuwon Jati	1996	30	13	23933390591	1.11188E+12	0.021525	0
814		1997	13	30	Rp253,388,009,120	Rp3,865,486,909,043	0.065551	0
815		1998	13	30	Rp145,894,049,005	Rp3,429,574,127,479	0.04254	0
816		1999	13	30	Rp123,146,811,280	Rp2,193,291,309,341	0.056147	0
817		2000	13	30	Rp152,841,718,857	Rp21,740,518,026,697	0.00703	0
818		2001	13	30	Rp174,902,575,288	Rp37,776,398,411,849	0.00463	0
820	RALS, Ramayana Lestari Sentosa Tbk	1996	26	24	2.65844E+11	5.1179E+12	0.051944	0
821		1997	24	26	Rp1,131,448,000,000	Rp42,995,322,059,856	0.026316	0
822		1998	24	26	Rp1,297,620,000,000	Rp48,332,027,182,325	0.026848	0
823		1999	24	26	Rp1,654,293,000,000	Rp52,817,829,293,430	0.031321	0
824		2000	24	26	Rp2,363,369,000,000	Rp59,641,539,361,719	0.039626	0
825		2001	24	26	Rp2,878,059,000,000	Rp25,393,684,763,269	0.113338	0
827	RIGS, Rig Tenders Indonesia	1996	24	12	18099625000	4.43999E+12	0.004077	0
828		1997	12	24	Rp55,044,024,000	Rp6,349,992,609,040	0.008668	0
829		1998	12	24	Rp203,237,507,000	Rp20,733,315,327,003	0.009802	0

830		1999	12	24	Rp169,982,259,000	2.15353E+13	0.007893	0
831		2000	12	24	Rp187,940,307,000	Rp19,142,751,319,863	0.009818	0
832		2001	12	24	Rp237,747,840,000	Rp9,087,855,657,936	0.026161	0
834	SAFE, Steady Safe	1996	24	24	13465357077	5.1179E+12	0.002631	0
835		1997	24	24	Rp163,325,013,587	Rp42,995,322,059,856	0.003799	0
836		1998	24	24	Rp42,383,451,642	Rp48,332,027,182,325	0.000877	0
837		1999	24	24	Rp37,874,526,902	Rp52,817,829,293,430	0.000717	0
838		2000	4	24	Rp36,496,566,105	Rp46,016,013,491,913	0.000793	0
839		2001	4	24	Rp40,890,278,866	Rp61,689,934,345,330	0.000663	0
841	SAIP, Surabaya Agung Industri Pulp	1996	23	24	13603735946	5.1179E+12	0.002658	0
842		1997	24	23	Rp253,512,765,693	Rp42,995,322,059,856	0.005896	0
843		1998	24	23	Rp655,699,828,722	Rp48,332,027,182,325	0.013567	0
844		1999	4	23	Rp622,956,392,009	Rp35,058,128,795,599	0.017769	0
845		2000	4	23	Rp634,730,167,641	Rp46,016,013,491,913	0.013794	0
846		2001	4	23	Rp634,851,933,410	Rp61,689,934,345,330	0.010291	0
848	SCPI, Schering-Plough Indonesia	1996	21	24	8554718023	5.1179E+12	0.001672	0
849		1997	24	21	Rp45,119,058,872	Rp42,995,322,059,856	0.001049	0
850		1998	24	21	Rp61,634,255,928	Rp48,332,027,182,325	0.001275	0
851		1999	24	21	Rp81,722,172,767	Rp52,817,829,293,430	0.001547	0
852		2000	4	21	Rp89,004,082,653	Rp46,016,013,491,913	0.001934	0
853		2001	4	21	Rp101,558,066,232	Rp61,689,934,345,330	0.001646	0
855	SHID, Sahid Jaya Hotel	1996	32	30	14761378407	14761378407	1	1
856		1997	30	32	Rp93,647,571,241	Rp93,647,571,241	1	1
857		1998	30	32	Rp81,732,941,132	Rp2,490,576,268,076	0.032817	0
858		1999	30	32	Rp57,548,505,869	Rp57,548,505,869	1	1
859		2000	31	32	Rp64,798,212,931	Rp64,798,212,931	1	1
860		2001	31	32	Rp73,615,950,683	Rp73,615,950,683	1	1
862	SHSA, Surya Hidup Satwa	1996	2	24	2.29527E+12	5.1179E+12	0.448479	1
863		1997	24	2	Rp2,295,270,922,970	Rp42,995,322,059,856	0.053384	0

864		1998	24	2	Rp3,840,857,342,344	Rp48,332,027,182,325	0.079468	0
865		1999	24	2	Rp4,137,718,354,071	Rp52,817,829,293,430	0.078339	0
866		2000	4	2	Rp5,491,705,018,877	Rp46,016,013,491,913	0.119343	0
867		2001	4	2	Rp6,621,109,000,000	Rp61,689,934,345,330	0.107329	0
869	SIIP, Suryainti Permata Tbk	1996	31	13	96210010545	1.11188E+12	0.086529	0
870		1997	13	31	Rp133,420,178,607	Rp3,865,486,909,043	0.034516	0
871		1998	13	31	Rp21,514,116,168	Rp3,429,574,127,479	0.006273	0
872		1999	13	31	Rp12,260,000,000	Rp2,193,291,309,341	0.00559	0
873		2000	13	31	Rp21,550,000,000	Rp21,740,518,026,697	0.000991	0
874		2001	13	31	Rp60,367,393,561	Rp37,776,398,411,849	0.001598	0
876	SIPD, Sierad Produce Tbk	1996	5	27	4.89458E+11	1.80076E+12	0.271806	1
877		1997	27	5	Rp489,458,279,254	Rp10,624,986,872,347	0.046067	0
878		1998	12	5	Rp571,685,087,622	Rp20,733,315,327,003	0.027573	0
879		1999	12	5	Rp768,871,779,070	2.15353E+13	0.035703	0
880		2000	12	5	Rp1,040,937,239,440	Rp19,142,751,319,863	0.054378	0
881		2001	12	5	Rp1,307,868,371,866	Rp9,087,855,657,936	0.143914	0
883	SKBM, Sekar Bumi	1996	1	13	71094788471	1.11188E+12	0.063941	0
884		1997	13	1	Rp274,300,135,173	Rp3,865,486,909,043	0.070961	0
885		1998	12	1	Rp572,711,863,910	Rp20,733,315,327,003	0.027623	0
886		1999	12	1	Rp440,459,852,161	2.15353E+13	0.020453	0
887		2000	12	1	Rp407,412,115,609	Rp19,142,751,319,863	0.021283	0
888		2001	12	1		Rp9,087,855,657,936	0	0
890	SMCB, Semen Cibinong	1996	15	24	69044748697	5.1179E+12	0.013491	0
891		1997	24	15	Rp837,309,784,706	Rp42,995,322,059,856	0.019474	0
892		1998	24	15	Rp880,273,558,553	Rp48,332,027,182,325	0.018213	0
893		1999	4	15	Rp1,188,516,469,840	Rp35,058,128,795,599	0.033901	0
894		2000	4	15	Rp1,492,368,991,672	Rp46,016,013,491,913	0.032432	0
895		2001	4	15		Rp61,689,934,345,330	0	0
897	SMDM, Suryamas Dutamakmur Tbk	1996	31	12	-14837858235	4.43999E+12	-0.00334	0

898		1997	12	31	Rp46,580,121,015	Rp6,349,992,609,040	0.007335	0
899		1998	12	31		Rp20,733,315,327,003	0	0
900		1999	12	31	Rp23,450,737,583	2.15353E+13	0.001089	0
901		2000	12	31	Rp49,398,450,342	Rp19,142,751,319,863	0.002581	0
902		2001	12	31	Rp31,945,309,486	Rp9,087,855,657,936	0.003515	0
904	SMGR, Semen Gresik (Persero) Tbk	1996	15	34	2.77078E+11	2.77078E+11	1	1
905		1997	34	15	Rp1,640,041,116,000	Rp1,768,360,633,000	0.927436	1
906		1998	34	15	Rp2,314,801,953,000	Rp2,490,576,268,076	0.929424	1
907		1999	5	15	Rp3,091,659,941,000	Rp6,823,610,605,263	0.453083	1
908		2000	5	15	Rp3,596,410,361,000	Rp7,824,954,160,737	0.459608	1
909		2001	5	15	Rp4,659,202,505,000	Rp11,873,128,284,942	0.392416	1
911	SMSM, Selamat Sempurna Tbk	1996	19	24	34030269896	5.1179E+12	0.006649	0
912		1997	24	19	Rp160,574,716,000	Rp42,995,322,059,856	0.003735	0
913		1998	24	19	Rp349,560,895,000	Rp48,332,027,182,325	0.007232	0
914		1999	24	19	Rp359,361,525,000	Rp52,817,829,293,430	0.006804	0
915		2000	4	19	Rp502,847,979,000	Rp46,016,013,491,913	0.010928	0
916		2001	4	19	Rp565,090,284,771	Rp61,689,934,345,330	0.00916	0
918	SOBI, Sorini Corporation	1996	23	35	53861269000	92328078121	0.583368	1
919		1997	35	23	Rp138,734,090,000	Rp966,443,786,000	0.143551	0
920		1998	5	23	Rp424,274,571,000	Rp1,128,064,280,640	0.376109	1
921		1999	5	23	Rp368,403,920,000	Rp6,823,610,605,263	0.05399	0
922		2000	5	23	Rp432,322,486,000	Rp7,824,954,160,737	0.055249	0
923		2001	5	23	Rp538,733,618,000	Rp11,873,128,284,942	0.045374	0
925	SONA, Sona Topas Tourism Industry	1996	32	12	25098590660	4.43999E+12	0.005653	0
926		1997	12	32	Rp119,597,045,998	Rp6,349,992,609,040	0.018834	0
927		1998	12	32	Rp139,763,183,110	Rp20,733,315,327,003	0.006741	0
928		1999	12	32	Rp154,456,380,693	2.15353E+13	0.007172	0
929		2000	12	32	Rp244,656,966,989	Rp19,142,751,319,863	0.012781	0

930		2001	12	32	Rp271,851,231,191	Rp9,087,855,657,936	0.029914	0
932	SQBI, Squibb Indonesia	1996	21	21	12027295000	3.62697E+11	0.033161	0
933		1997	21	21	Rp63,011,736,000	Rp1,021,585,736,000	0.06168	0
934		1998	4	21	Rp73,653,433,000	Rp26,695,312,514,868	0.002759	0
935		1999	4	21	Rp116,853,463,000	Rp35,058,128,795,599	0.003333	0
936		2000	21	21	Rp138,526,255,000	Rp5,440,199,515,000	0.025463	0
937		2001	1	21	Rp175,173,393,000	Rp3,055,557,167,732	0.057329	0
939	SRSN, Sarasa Nugraha	1996	8	13	6652823000	1.11188E+12	0.005983	0
940		1997	13	8	Rp98,561,943,000	Rp3,865,486,909,043	0.025498	0
941		1998	13	8	Rp310,385,166,000	Rp3,429,574,127,479	0.090503	0
942		1999	12	8	Rp251,424,496,000	2.15353E+13	0.011675	0
943		2000	12	8	Rp338,788,100,000	Rp19,142,751,319,863	0.017698	0
944		2001	12	8	Rp319,973,559,000	Rp9,087,855,657,936	0.035209	0
946	STTP, Siantar TOP Tbk	1996	5	13	27877303892	1.11188E+12	0.025072	0
947		1997	13	5	Rp145,243,066,445	Rp3,865,486,909,043	0.037574	0
948		1998	13	5	Rp158,681,044,634	Rp3,429,574,127,479	0.046268	0
949		1999	13	5	Rp236,196,262,191	Rp2,193,291,309,341	0.10769	0
950		2000	13	5	Rp375,782,908,637	Rp21,740,518,026,697	0.017285	0
951		2001	13	5	Rp518,463,102,572	Rp37,776,398,411,849	0.013725	0
953	SUBA, Suba Indah Tbk	1996	5	4	-28908019616	4.98175E+12	-0.0058	0
954		1997	4	5	Rp28,493,078,759	Rp16,910,853,530,087	0.001685	0
955		1998	4	5		Rp26,695,312,514,868	0	0
956		1999	12	5	Rp66,949,406,395	2.15353E+13	0.003109	0
957		2000	12	5	Rp94,320,946,693	Rp19,142,751,319,863	0.004927	0
958		2001	12	5	Rp67,782,079,186	Rp9,087,855,657,936	0.007459	0
960	SULI, Sumalindo Lestari Jaya Tbk	1996	9	4	57386782366	4.98175E+12	0.011519	0
961		1997	4	9	Rp348,988,887,043	Rp16,910,853,530,087	0.020637	0
962		1998	4	9	Rp766,451,720,772	Rp26,695,312,514,868	0.028711	0
963		1999	4	9	Rp788,106,295,912	Rp35,058,128,795,599	0.02248	0

964		2000	24	9	Rp3,838,128,263,919	Rp59,641,539,361,719	0.064353	0
965		2001	24	9	Rp887,610,273,417	Rp25,393,684,763,269	0.034954	0
967	SUMI, Super Mitory Utama	1996	8	13	13900913941	1.11188E+12	0.012502	0
968		1997	13	8	Rp37,058,391,482	Rp3,865,486,909,043	0.009587	0
969		1998	13	8	Rp993,935,122,932	Rp3,429,574,127,479	0.289813	1
970		1999	12	8	Rp735,968,836,062	2.15353E+13	0.034175	0
971		2000	12	8	Rp721,820,996,721	Rp19,142,751,319,863	0.037707	0
972		2001	5	8		Rp11,873,128,284,942	0	0
974	TBMS, Tembaga Mulia Semanan	1996	16	24	-67431728303	5.1179E+12	-0.01318	0
975		1997	24	16	Rp335,968,978,573	Rp42,995,322,059,856	0.007814	0
976		1998	24	16	Rp414,814,512,593	Rp48,332,027,182,325	0.008583	0
977		1999	24	16	Rp519,137,216,668	Rp52,817,829,293,430	0.009829	0
978		2000	24	16	Rp763,549,198,128	Rp59,641,539,361,719	0.012802	0
979		2001	24	16	Rp1,039,915,531,919	Rp25,393,684,763,269	0.040952	0
981	TFCO, Tifico(Teijin Indonesia Fiber Corp.)	1996	7	4	88333516514	4.98175E+12	0.017731	0
982		1997	4	7	Rp266,620,520,967	Rp16,910,853,530,087	0.015766	0
983		1998	4	7	Rp996,066,524,305	Rp26,695,312,514,868	0.037312	0
984		1999	4	7	Rp1,241,755,076,139	Rp35,058,128,795,599	0.03542	0
985		2000	24	7	Rp1,588,785,826,512	Rp59,641,539,361,719	0.026639	0
986		2001	24	7		Rp25,393,684,763,269	0	0
988	TGKA, Tigaraksa Satria	1996	26	12	74624196560	4.43999E+12	0.016807	0
989		1997	12	26	Rp592,505,803,001	Rp6,349,992,609,040	0.093308	0
990		1998	12	26	Rp730,284,887,516	Rp20,733,315,327,003	0.035223	0
991		1999	12	26	Rp921,478,111,383	2.15353E+13	0.042789	0
992		2000	12	26	Rp1,085,848,143,910	Rp19,142,751,319,863	0.056724	0
993		2001	13	26	Rp1,395,800,554,215	Rp37,776,398,411,849	0.036949	0
995	TINS, Tambang Timah Tbk	1996	3	21	83710000000	3.62697E+11	0.230799	1
996		1997	21	3	Rp691,614,000,000	Rp1,021,585,736,000	0.677	1

997		1998	21	3	Rp2,034,561,000,000	Rp3,810,169,915,000	0.533982	1
998		1999	21	3	Rp1,694,839,000,000	Rp7,547,990,649,000	0.224542	1
999		2000	2	3	Rp1,636,994,000,000	Rp1,636,994,000,000	1	1
1000		2001	5	3	Rp1,867,247,000,000	Rp11,873,128,284,942	0.157267	1
1002	TIRA, Tira Austenite Tbk	1996	16	24	1610759367	5.1179E+12	0.000315	0
1003		1997	24	16	Rp64,724,364,692	Rp42,995,322,059,856	0.001505	0
1004		1998	24	16	Rp85,946,546,722	Rp48,332,027,182,325	0.001778	0
1005		1999	24	16	Rp72,809,950,230	Rp52,817,829,293,430	0.001379	0
1006		2000	24	16	Rp83,504,623,369	Rp59,641,539,361,719	0.0014	0
1007		2001	24	16	Rp103,699,908,395	Rp25,393,684,763,269	0.004084	0
1009	TKGA, Toko Gunung Agung	1996	26	12	1966622327	4.43999E+12	0.000443	0
1010		1997	12	26	Rp142,843,385,052	Rp6,349,992,609,040	0.022495	0
1011		1998	12	26	Rp372,289,363,823	Rp20,733,315,327,003	0.017956	0
1012		1999	12	26	Rp321,117,442,737	2.15353E+13	0.014911	0
1013		2000	12	26	Rp349,515,172,327	Rp19,142,751,319,863	0.018258	0
1014		2001	12	26	Rp544,792,616,011	Rp9,087,855,657,936	0.059947	0
1016	TLKM, Telekomunikasi Indonesia	1996	25	24	8.33227E+11	5.1179E+12	0.162807	1
1017		1997	24	25	Rp5,909,026,000,000	Rp42,995,322,059,856	0.137434	0
1018		1998	24	25	Rp6,600,000,000,000	Rp48,332,027,182,325	0.136555	0
1019		1999	24	25	Rp7,790,209,000,000	Rp52,817,829,293,430	0.147492	0
1020		2000	13	25	Rp9,375,706,000,000	Rp21,740,518,026,697	0.431255	1
1021		2001	13	25	Rp16,130,789,000,000	Rp37,776,398,411,849	0.427007	1
1023	TOTO, Surya Toto Indonesia	1996	23	35	21650353121	92328078121	0.234494	1
1024		1997	28	23	Rp154,509,690,285	Rp2,449,251,123,609	0.063084	0
1025		1998	5	23	Rp233,815,083,754	Rp1,128,064,280,640	0.207271	1
1026		1999	5	23	Rp212,048,172,263	Rp6,823,610,605,263	0.031076	0
1027		2000	5	23	Rp330,989,917,737	Rp7,824,954,160,737	0.042299	0
1028		2001	5	23	Rp405,041,765,942	Rp11,873,128,284,942	0.034114	0
1030	TPEN, Texmaco Perkasa	1996	18	12	1.71647E+11	4.43999E+12	0.038659	0

	Engineering Tbk							
1031		1997	12	18	Rp559,756,393,559	Rp6,349,992,609,040	0.088151	0
1032		1998	12	18	Rp732,797,032,617	Rp20,733,315,327,003	0.035344	0
1033		1999	12	18	Rp203,029,936,850	2.15353E+13	0.009428	0
1034		2000	12	18	Rp141,329,448,919	Rp19,142,751,319,863	0.007383	0
1035		2001	12	18	Rp78,110,245,424	Rp9,087,855,657,936	0.008595	0
1037	TPIA, Tri Polyta Indonesia	1996	11	35	4923000000	92328078121	0.053321	0
1038		1997	35	11	Rp725,333,000,000	Rp966,443,786,000	0.750518	1
1039		1998	28	11	Rp1,088,357,000,000	Rp5,867,248,406,950	0.185497	1
1040		1999	5	11	Rp1,134,115,000,000	Rp6,823,610,605,263	0.166205	1
1041		2000	5	11	Rp1,631,802,000,000	Rp7,824,954,160,737	0.208538	1
1042		2001	5	11	Rp1,662,191,000,000	Rp11,873,128,284,942	0.139996	0
1044	TRST, Trias Sentosa	1996	13	24	45655866727	5.1179E+12	0.008921	0
1045		1997	24	13	Rp206,571,582,205	Rp42,995,322,059,856	0.004805	0
1046		1998	24	13		Rp48,332,027,182,325	0	0
1047		1999	24	13	Rp417,488,199,134	Rp52,817,829,293,430	0.007904	0
1048		2000	24	13	Rp567,193,863,702	Rp59,641,539,361,719	0.00951	0
1049		2001	24	13	Rp764,069,177,065	Rp25,393,684,763,269	0.030089	0
1051	TSPC, Tempo Scan Pasific	1996	21	24	1.48673E+11	5.1179E+12	0.02905	0
1052		1997	24	21	Rp622,901,043,316	Rp42,995,322,059,856	0.014488	0
1053		1998	4	21	Rp888,999,317,000	Rp26,695,312,514,868	0.033302	0
1054		1999	4	21	Rp1,331,508,754,000	Rp35,058,128,795,599	0.03798	0
1055		2000	24	21	Rp1,451,646,153,157	Rp59,641,539,361,719	0.02434	0
1056		2001	24	21	Rp1,785,230,021,044	Rp25,393,684,763,269	0.070302	0
1058	ULTJ, Ultra Jaya Milk	1996	5	39	34423287550	34423287550	1	1
1059		1997	39	5	Rp185,047,244,983	Rp185,047,244,983	1	1
1060		1998	39	5		Rp2,490,576,268,076	0	0
1061		1999	39	5	Rp255,031,743,164	Rp255,031,743,164	1	1
1062		2000	39	5	Rp323,526,904,377	Rp323,526,904,377	1	1

1063		2001	39	5	Rp478,403,350,507	Rp478,403,350,507	1	1
1065	UNIC, Unggul Indah Cahaya Tbk	1996	11	24	86556540275	5.1179E+12	0.016913	0
1066		1997	24	11	Rp454,650,712,220	Rp42,995,322,059,856	0.010574	0
1067		1998	24	11	Rp1,247,739,713,353	Rp48,332,027,182,325	0.025816	0
1068		1999	24	11	Rp1,257,997,376,699	Rp52,817,829,293,430	0.023818	0
1069		2000	24	11		Rp59,641,539,361,719	0	0
1070		2001	24	11		Rp25,393,684,763,269	0	0
1072	UNTR, United Tractors	1996	19	24	-1.97974E+12	5.1179E+12	-0.38683	0
1073		1997	24	19		Rp42,995,322,059,856	0	0
1074		1998	24	19	Rp3,682,936,000,000	Rp48,332,027,182,325	0.076201	0
1075		1999	24	19	Rp3,828,048,000,000	Rp52,817,829,293,430	0.072476	0
1076		2000	24	19	Rp5,193,532,000,000	Rp59,641,539,361,719	0.087079	0
1077		2001	4	19	Rp7,058,396,000,000	Rp61,689,934,345,330	0.114417	0
1079	UNVR, Unilever Indonesia Tbk	1996	22	27	1.91267E+11	1.80076E+12	0.106215	0
1080		1997	27	22	Rp1,835,778,000,000	Rp10,624,986,872,347	0.172779	1
1081		1998	21	22		Rp3,810,169,915,000	0	0
1082		1999	21	22	Rp4,167,393,000,000	Rp7,547,990,649,000	0.55212	1
1083		2000	21	22	Rp4,870,972,000,000	Rp5,440,199,515,000	0.895366	1
1084		2001	21	22	Rp6,012,611,000,000	Rp6,522,229,077,000	0.921864	1
1086	VOKS, Voksel Elektric Tbk	1996	17	24	-48401855196	5.1179E+12	-0.00946	0
1087		1997	24	17	Rp220,170,797,869	Rp42,995,322,059,856	0.005121	0
1088		1998	24	17	Rp302,809,163,402	Rp48,332,027,182,325	0.006265	0
1089		1999	24	17	Rp288,176,270,309	Rp52,817,829,293,430	0.005456	0
1090		2000	24	17	Rp360,570,176,220	Rp59,641,539,361,719	0.006046	0
1091		2001	26	17	Rp432,770,832,643	Rp432,770,832,643	1	1
1093	ZBRA, Zebra Nusantara Tbk	1996	24	4	-6716637794	4.98175E+12	-0.00135	0
1094		1997	12	24	Rp31,952,286,925	Rp6,349,992,609,040	0.005032	0
1095		1998	4	24	Rp26,273,415,954	Rp26,695,312,514,868	0.000984	0

1096	1999	4	24	Rp37,491,080,423	Rp35,058,128,795,599	0.001069	0	
1097	2000	4	24	Rp43,900,797,098	Rp46,016,013,491,913	0.000954	0	
1098	2001	4	24	Rp49,162,424,082	Rp61,689,934,345,330	0.000797	0	

APPENDICES 6- DATA PROCESSED IN SPSS AND EVIEWS (FINAL REGRESSION)

NO	NB5	OLD AU	NEWAU	SDECR	SINCRE	ASSETS	OCF	LEV	REV	PPE	TA	ABSTA	SPEC	DA	ABDA
464	1	0	0	0	0	10.87884449	.08749092	.36804778	9.06403913	.59221830	-.06011154	.06011154	0	3.15695	3.16
856	1	0	0	0	1	11.81124871	-1.00622723	.45621920	-.04110694	1.01703961	1.02352360	1.02352360	1	1.53587	1.54
282	0	1	0	0	1	10.95368044	-.06207344	.39147468	5.18093073	3.11283900	.20211673	.20211673	0	2.20863	2.21
443	1	0	0	0	0	11.52573245	-.87517846	.81912307	-.09206387	.15255932	.89013100	.89013100	0	1.40848	1.41
923	0	1	0	0	0	11.78254141	.15888382	.56736164	-.62013772	.71171943	.88097469	.88097469	0	1.22942	1.23
506	1	1	0	0	1	11.81768677	-.47756473	.55918910	2.35664773	.28384321	.32105119	.32105119	0	1.56081	1.56
779	0	1	0	0	0	9.18281393	.02582100	554.58191707	.00853415	1.14409987	-.01925879	.01925879	0	.50468	.50
1020	0	0	1	0	0	13.46060051	1.68776887	.52478837	2.29993861	6.21393218	-.82329845	.82329845	1	.25506	.26
192	1	1	0	0	0	10.94962114	-.84791424	5.01669034	-.22314138	.30996493	-.71045528	.71045528	1	-.23473	.23
156	0	0	1	0	0	12.10082150	.60195751	1.19162047	.10614932	.82486930	-1.27803116	1.27803116	1	-.71742	.72
920	0	0	1	0	0	11.82551116	-.00057369	1.59855567	-.08993480	.94925244	.73165037	.73165037	1	1.23120	1.23
758	1	1	1	0	1	10.77684772	.12248581	.93491862	1.90547034	.06136393	.14788577	.14788577	1	1.25956	1.26
465	1	0	0	0	0	10.81047113	-.02995450	.44593588	-7.83874324	.52745655	-.08824473	.08824473	0	-1.87140	1.87
965	0	1	0	1	0	12.20616703	.02758398	1.08330863	-.48141345	.72303042	.16333561	.16333561	0	.55256	.55
887	1	0	0	1	0	11.54346112	-.00400670	1.49970296	-1.15122951	.29893668	-.30120297	.30120297	0	-.09984	.10
688	1	0	0	0	1	12.55272644	-.66837715	.47731370	.64083188	5.29285049	-.40486236	.40486236	0	.20500	.21
473	1	0	0	0	0	8.31189247	.13479770	591.56118741	.05977730	.65094814	-.12027937	.12027937	0	.43085	.43
40	0	0	0	0	0	11.25997226	.02739154	.46764680	3.30057274	1.38321410	.00160418	.00160418	0	1.49388	1.49
355	0	0	1	0	0	13.03515727	-.14160491	.43641030	.37214402	.33290850	.41933654	.41933654	1	1.07066	1.07
86	0	0	1	0	0	11.58662106	-.07996138	.78731187	1.87504320	.58295597	.14873536	.14873536	1	1.23869	1.24
801	1	0	1	0	0	11.02916479	-.00599317	1.58318875	.08129828	.29342420	-.57872366	.57872366	1	-.01251	.01
451	1	0	0	0	0	10.74143337	-.93161792	1.85234652	.46202277	.28850152	-.23413722	.23413722	0	.44486	.44
851	0	1	0	0	1	10.67846270	-.46630419	.61641396	.21041355	.50132581	.48503929	.48503929	0	1.08439	1.08

193	1	0	1	0	0	10.84607103	.00935367	6.80601288	-.12033895	.60196109	-.56699756	.56699756	1	-.06797	.07
773	1	0	0	0	0	11.52744262	-.69999423	1.80113206	.16595070	.58257092	-.22023904	.22023904	1	.36398	.36
654	0	0	0	0	0	10.86988052	-.31827431	.71572372	.61668185	.38122521	.45070232	.45070232	0	1.17321	1.17
786	0	0	0	0	1	11.83847409	.06848961	.68302272	2.40029070	.58379156	.03196503	.03196503	0	1.27733	1.28
41	0	1	0	0	0	11.71062240	.43812313	.66751793	-4.36172136	2.53130529	-.17424811	.17424811	0	-.97737	.98
727	0	1	0	1	0	11.75828022	.14002407	1.16444554	-1.13621227	.54538874	-.16834445	.16834445	0	.03145	.03
941	0	1	0	0	0	11.18844374	-.55763576	2.02339631	-.47270849	.38495942	-.27802375	.27802375	0	.12202	.12
761	1	0	0	0	0	11.06364912	.07713366	.59450791	1.87232784	.50844703	.08136479	.08136479	1	1.17233	1.17
996	1	0	0	0	0	12.06075750	.01918460	.29346490	1.59528807	.90154558	.19203964	.19203964	1	1.19144	1.19
936	1	1	1	1	0	11.08117918	.02716167	1.24257680	.43739777	.44482272	-.17177744	.17177744	0	.49612	.50
710	1	0	0	0	1	11.44109608	.44678789	.59599228	1.10708054	.33451091	-.92552693	.92552693	0	-.05677	.06
453	1	0	1	0	0	10.88060294	-.00286446	1.67584202	-.05085264	.20385782	-.42527045	.42527045	1	.10403	.10
636	1	1	0	1	0	12.12412972	.00000000	1.10265215	-.01350154	.12006620	-.07784782	.07784782	0	.46454	.46
58	1	0	1	0	1	11.20552525	-.27674874	.72198744	-.11275731	.67515511	-.26170451	.26170451	0	.23778	.24
199	1	1	0	0	0	11.08808964	.39443662	.41787713	1.73278961	1.08646401	-.12535076	.12535076	0	.91023	.91
853	1	1	0	0	0	10.79434897	-.24839858	.93200246	-1.97905217	.52707105	.06050354	.06050354	0	.01133	.01
712	0	0	1	0	1	11.60115932	.13385915	.42156981	1.31304932	.40417723	.06354346	.06354346	0	.99155	.99
985	0	0	1	0	1	12.25773590	.11174767	.75594893	-1.00202553	1.18585599	-.24397979	.24397979	0	-.02010	.02
501	1	0	0	0	0	10.96938910	.01175364	1.58940880	-.04540181	.08689341	-.53142160	.53142160	0	.00234	.00
80	1	1	1	0	0	11.07817402	.29840157	.40569934	1.02054547	.65195931	-.05052965	.05052965	0	.78488	.78
429	0	1	0	0	0	12.43114077	-.00347634	1.12440868	.49795194	1.12442140	.22959867	.22959867	1	.89884	.90
307	1	1	0	0	0	10.77604493	.21245494	.21498224	-1.37577017	.20109477	-.11011780	.11011780	1	.02718	.03
499	1	0	0	0	1	10.53728882	-.09968943	.73476222	-.44815022	.18253880	-.22170217	.22170217	0	.19055	.19
374	1	0	0	0	1	11.64810075	.26074589	.98229388	-.25780099	.12935007	-.47418551	.47418551	0	-.00431	.00
940	0	0	0	0	0	11.09596900	-.66309523	1.42734977	1.80638909	.15069434	-.00303158	.00303158	0	1.07715	1.08
479	1	1	0	0	0	12.51079114	-.04250131	.67580766	-.00196830	.35189837	.36611806	.36611806	0	.90627	.91
62	0	1	0	0	0	10.75226298	-.00219027	1.40770476	-.09013653	.23688187	-.49684098	.49684098	0	.02002	.02
943	1	0	0	0	1	11.24474542	.57802414	.54426915	-.12850210	.36832472	-.46108179	.46108179	0	.04123	.04
963	1	1	0	0	0	12.26743040	.01053345	.65967736	1.60692770	.72150449	-.01135222	.01135222	0	.99588	1.00
486	1	0	1	0	0	11.16155657	.17072796	.65836996	-.26677742	.58381022	-.42621661	.42621661	0	.02992	.03
354	1	1	0	0	0	12.90724557	.21986582	.28270233	.34748172	.35601496	.12862050	.12862050	1	.77208	.77
934	1	0	1	0	0	10.84110776	-.18407343	1.18600658	.92156677	.50889564	-.57491525	.57491525	0	.23470	.23
439	1	0	1	0	0	10.87847327	-.08092325	1.08285013	-.17154449	.55016573	-.25208741	.25208741	1	.23305	.23
382	0	1	0	0	0	12.81242433	.11639841	.50320137	.50108157	.38844256	.15404775	.15404775	0	.84217	.84
1083	1	0	0	0	1	12.35288396	.32103019	.36744072	.62868907	.16625659	.12679360	.12679360	1	.85809	.86
1013	1	1	0	0	0	11.08668109	.13798685	.84426242	1.76315729	.43575223	-.08963275	.08963275	0	.97080	.97
129	0	1	0	0	0	13.03368220	-.07462020	.92895631	.05056882	.54310962	.25106791	.25106791	0	.80210	.80
713	0	1	0	0	1	11.73039395	-.00507549	.37931409	-2.85374427	.29183227	.27174065	.27174065	0	-.03053	.03
849	0	0	0	0	0	10.47054711	.04627238	.07014742	.65240127	.45219485	.22915929	.22915929	0	.96050	.96

1014	1	1	1	0	0	11.14416451	.03493311	.86164991	-4.46221125	.50912467	-.03274133	.03274133	0	-.81628	.82
626	0	0	0	0	0	11.72533298	.14136770	1.20236934	.15062736	.91345508	-.56764363	.56764363	0	.00397	.00
829	1	0	0	0	0	11.40396761	.59363166	.01334128	-.25475871	.85034687	.28049993	.28049993	0	.73369	.73
244	1	1	0	0	1	11.88344793	.18535805	.39165475	-.84716055	.19726815	-.17510181	.17510181	1	.11872	.12
233	0	0	0	0	1	12.45618920	.31666248	.93194898	-.08854399	1.17833397	-.45773690	.45773690	0	.03664	.04
507	0	0	1	0	0	11.84157311	.08911476	.74243297	-.50788783	.13699918	-.27722363	.27722363	1	.11846	.12
828	1	0	0	0	0	11.11573114	.24706335	.12498403	1.41944102	.95629550	.04439128	.04439128	0	.99042	.99
171	1	0	1	0	0	11.42523574	-.33325727	.83028078	.51970224	.39375410	.27133872	.27133872	0	.96484	.96
436	0	0	0	0	0	10.88325957	.17981575	.62562856	-.18274930	.48914300	-.42650665	.42650665	0	.05680	.06
256	0	1	0	1	0	11.36184862	.44283825	1.47301346	-.18739695	.44340977	-.46094418	.46094418	0	.02210	.02
655	0	1	0	0	1	10.98837690	.35458750	.24766135	.78233553	.25920089	-.04344216	.04344216	0	.73106	.73
767	1	1	0	0	1	11.26234451	.14865915	.92937107	-.54272747	.33928158	-.29979984	.29979984	0	.08064	.08
327	0	1	1	0	1	11.27131566	.52771413	.55557455	1.26962646	.64089396	-.33395712	.33395712	0	.57543	.58
597	0	0	0	0	0	11.15508226	.19381378	.37988959	-.20668836	.21587700	-.44969132	.44969132	0	.03320	.03
303	1	0	0	0	0	10.69069791	.45050781	.54350834	1.98710464	.66072135	-.37714090	.37714090	1	.74408	.74
944	1	1	0	0	1	11.25839931	.16969133	.47744677	-1.82124625	.32543514	-.08585604	.08585604	0	-.08341	.08
170	0	1	0	0	1	11.33699976	.02248914	.83121002	1.16104374	.43713707	-.01304947	.01304947	0	.86918	.87
621	0	0	1	0	0	12.14586521	.00000000	1.38112415	.02756544	.71408625	-.44626168	.44626168	0	.09380	.09
12	1	0	0	0	0	12.89476837	.02529903	1.19512718	-.46311924	.34866455	-.26574552	.26574552	1	.13802	.14
711	1	1	0	0	1	11.31547511	.00444997	.65008811	.69143152	.23471920	.14656779	.14656779	0	.89476	.89
535	0	0	0	0	0	12.14452952	.13633995	1.21226812	.01568972	.84245202	-.56258261	.56258261	0	-.02917	.03
209	0	1	0	0	1	12.31097588	.01136823	.59596859	-1.74348411	.18227977	.04828830	.04828830	0	.07723	.08
383	1	0	1	0	0	12.93068496	.09978922	.52707771	.62179422	.39684044	.05637067	.05637067	1	.78001	.78
59	1	1	0	0	0	11.21082374	.02405024	1.27124827	-.11186984	.59787830	-.59384861	.59384861	0	-.09222	.09
81	1	0	1	0	0	11.18102646	.40395576	.31022803	.67923937	.60100571	.01699758	.01699758	1	.75265	.75
275	1	0	0	0	1	11.47898530	-.15685385	.65948830	1.61308214	.89434841	.02456794	.02456794	0	1.02941	1.03
964	0	0	1	0	1	12.26570410	.02838092	.88107688	-1.59392493	.75780707	.14238982	.14238982	0	.20156	.20
290	1	0	1	0	1	11.51053878	-.02613162	.54918988	.16703392	.27834784	-.33341502	.33341502	0	.25854	.26
94	1	0	0	0	0	11.49479662	.08553404	1.00464522	-.21997890	.07002652	-.31641233	.31641233	1	.16610	.17
788	1	0	1	0	0	11.82774064	-.07139569	1.37755752	-.14762897	.43717237	-.33933433	.33933433	0	.15563	.16
216	0	1	0	0	0	12.58029165	.04327121	.88732505	-1.43595563	.44912463	-.03341845	.03341845	1	.08002	.08
747	1	0	1	0	0	10.15200869	-.03847032	6.37689677	.29664509	1.86829005	-.20890571	.20890571	1	.38263	.38
537	0	1	0	0	0	12.10892467	.00471550	1.78304163	.03625998	.57865659	-.52124798	.52124798	0	.02469	.02
656	1	0	1	0	1	11.11288883	.40640029	.25314347	.41355890	.23148567	.10067889	.10067889	1	.76673	.77
1077	1	1	1	0	0	12.81051384	.14827917	.86107825	-1.29510808	.51239073	-.10460815	.10460815	0	.04897	.05
352	1	0	0	0	0	12.72426360	.10798262	.40288367	.56909598	.46153410	.10220381	.10220381	1	.80867	.81
450	1	0	0	0	1	10.59849911	.14161684	1.01878682	.32294522	.17974051	-.38101479	.38101479	0	.25948	.26
587	1	1	0	0	0	10.59397237	.04147519	.75119610	-1.32667928	.22232933	-.01634566	.01634566	0	.13496	.13
55	0	1	1	0	1	11.92305580	.06990591	.70873087	-.84125102	.54928273	-.03846498	.03846498	1	.24852	.25

454	1	1	0	0	0	10.75712836	.13215317	1.82345860	-1.34280909	.14483507	-.07599073	.07599073	0	.07243	.07
1011	1	0	0	0	1	11.03233962	.07924614	.95326245	-.47528578	.37686370	-.18993814	.18993814	0	.20954	.21
648	1	1	0	0	1	12.49905690	.02957374	.00062237	.65490010	.15156168	.01693677	.01693677	0	.75635	.76
384	1	1	0	0	0	12.97637474	.05819528	.53638061	-1.65006689	.09123694	.05387906	.05387906	1	.11269	.11
69	1	1	1	0	0	13.42444951	.11784977	.82876286	-1.09845765	.39764715	-.08705376	.08705376	1	.12751	.13
375	1	1	0	0	0	11.56600269	-.11807109	.77343115	.08644728	.14488327	.28790853	.28790853	0	.85927	.86
174	0	1	0	0	0	11.56238604	-.07162562	.47182456	-2.24180470	.41875821	.14960412	.14960412	0	.02532	.03
802	1	1	0	0	0	11.13096831	.07918402	1.31753804	.20980936	.51631979	.18201451	.18201451	1	.78082	.78
466	1	1	0	0	1	10.82709551	-.07258607	.68392825	-.40059370	.61548926	-.15307372	.15307372	0	.26269	.26
1041	0	0	0	0	0	12.35578339	.02395416	1.21995449	.01501780	.72454056	-.33289565	.33289565	1	.20319	.20
524	0	1	1	0	1	11.42955011	-.06557439	.16399353	-.24516593	.32415270	-.21161635	.21161635	0	.25725	.26
243	1	0	1	0	0	11.77774646	.08307995	1.11050018	.08178522	.83611160	-.33983096	.33983096	1	.21330	.21
1010	1	0	0	0	0	11.03207690	.05371911	.84272361	2.28891641	.43364891	-.26214709	.26214709	0	.95392	.95
87	0	0	0	0	0	11.90693111	-.19211460	.63439296	.40673523	.52756003	.20628967	.20628967	1	.86310	.86
999	1	1	1	0	0	12.31427560	.07102172	.22321961	.13259626	.71973519	.11991843	.11991843	1	.69092	.69
90	0	1	0	0	0	11.86384964	.35875840	.44291996	-.87878877	.35594351	-.21915871	.21915871	1	.06143	.06
663	1	0	0	0	1	11.05939577	.11221151	.91720630	.08316519	.92277875	-.19642975	.19642975	1	.35499	.35
201	0	0	0	0	0	11.23432236	.16397436	.25355200	-1.26404230	.92625005	-.05146748	.05146748	0	.10121	.10
159	1	0	0	0	0	12.27561681	.08057949	1.70341620	.08168090	.94490807	-.45857505	.45857505	0	.09187	.09
993	0	1	1	0	0	11.79688399	.01781840	.47628183	-2.48644233	.31061548	.06322250	.06322250	0	-.13081	.13
979	0	1	0	0	0	11.79232191	-.00441102	.85558357	-2.03963182	.26757951	.04246131	.04246131	0	-.01831	.02
1088	0	0	0	0	0	11.65378131	-.33547942	1.40548622	-.03913954	.72683771	-.23502444	.23502444	0	.28498	.28
845	1	0	0	0	0	12.45698077	.00706486	1.23192022	.00004403	1.04366987	.31912114	.31912114	0	.84300	.84
328	0	1	1	0	0	11.32275880	.32312854	.50540084	-3.17980520	.27392427	-.18447567	.18447567	0	-.58279	.58
109	0	1	0	0	1	12.35857168	-.22945997	.38444611	-.00984228	.02678387	.22602622	.22602622	0	.77178	.77
500	1	0	0	0	0	10.98575880	-.07178313	1.04446454	-.09731677	.37301635	-.31833203	.31833203	0	.19309	.19
724	1	0	0	0	0	11.57075251	.20604262	1.42458690	-.04332900	.65187765	-.44525221	.44525221	0	.07534	.08
639	1	0	0	0	1	11.99191186	.45971087	.72377879	2.06890307	.50489446	-.50987492	.50987492	0	.63935	.64
430	1	0	1	0	0	12.58002114	.02566725	.95610112	-.64740641	1.28889534	-.14564884	.14564884	0	.18066	.18
268	1	0	0	0	0	10.95368044	-.06207344	.39147468	.68987021	.42055117	.20211673	.20211673	0	.94532	.95
867	1	1	0	0	0	12.63171268	.05975144	.85600881	-1.54500750	.43852639	-.03623392	.03623392	0	.04520	.05
726	0	0	1	0	1	11.74442637	.25895458	1.15724792	.29147951	.68075573	-.40014518	.40014518	0	.21882	.22
1042	0	1	0	0	0	12.35527850	.08809939	1.53560505	-.73265166	.06992361	-.33529287	.33529287	0	-.00449	.00
339	0	1	0	0	0	11.79199069	.14010067	.54676946	-.17334296	.88103256	-.44225997	.44225997	0	.03427	.03
942	1	0	1	0	0	11.16558340	.81143309	1.87507233	.56609172	.31772677	-.80808224	.80808224	0	-.09900	.10
951	0	1	0	0	1	11.60644607	.22221482	.40466489	-1.71684251	1.00119409	-.14847681	.14847681	0	-.13162	.13
892	0	1	0	0	0	12.96117957	.19600182	1.16449401	.05062883	1.14588107	-.57860591	.57860591	0	-.04225	.04
1024	0	1	1	0	0	11.57259465	.06632206	.61028301	.32653962	1.06952272	.04176048	.04176048	0	.66162	.66
741	1	1	0	0	0	12.42820469	.09454861	1.00744299	-.76084574	.83034734	-.17924577	.17924577	1	.12467	.12

800	1	1	0	0	0	11.28819141	.04100753	.73691094	-.03513770	.46060499	-.41776850	.41776850	0	.10992	.11
45	0	1	1	0	0	12.46455973	.14219194	.92957189	-.26404402	1.24431448	-.59079095	.59079095	1	-.14996	.15
949	0	0	0	0	0	11.36330939	.13317778	.20858826	.87789066	.91551536	.05091478	.05091478	0	.83768	.84
922	0	0	0	0	0	11.93888593	.02472793	1.72508062	.14004739	.78535260	-.43496357	.43496357	0	.13664	.14
825	1	1	0	0	0	12.34869691	.22994239	.47343431	-1.64055344	.31682724	-.04749185	.04749185	0	.00863	.01
695	1	0	0	0	1	12.46287265	.27275934	.53276497	.06284317	.56766435	-.37531182	.37531182	0	.17876	.18
398	0	1	0	0	0	11.39877457	.07650472	.53461520	-1.44070912	.29346733	-.04138316	.04138316	0	.07445	.07
510	0	1	0	0	0	11.69915063	.12057606	.84420881	-1.16906942	.04593006	-.21186150	.21186150	0	-.00961	.01
191	1	0	0	0	0	11.22555589	-.47195345	1.52611491	.66777741	.30989411	-.21600407	.21600407	1	.52336	.52
521	1	0	1	0	0	11.50402438	.07884576	.73862312	-.09046494	1.04864465	-.29459111	.29459111	0	.20238	.20
982	1	0	0	0	1	12.14984110	-.07153166	.85854134	1.02189512	1.89184201	.06703869	.06703869	0	.87261	.87
60	0	0	1	0	0	11.15422145	-.01435190	1.65288335	.01456157	.12625742	-.29044968	.29044968	0	.26010	.26
293	1	1	0	0	0	11.58028616	.10467469	.57009118	-1.35436696	.13030666	-.10954583	.10954583	0	.03581	.04
1055	0	0	1	0	0	12.15482374	.33493896	.22456819	.30760530	.33169321	-.01423700	.01423700	0	.61801	.62
213	0	0	0	0	0	12.53079558	.33417032	1.06159190	.21410710	.51393461	-.51194361	.51194361	0	.08820	.09
482	1	1	1	0	0	12.67301154	-.00125621	.79140822	-.02995578	.09689992	.06351642	.06351642	0	.60160	.60
300	1	1	0	1	0	11.68187324	.17808753	.43820693	-.95247636	.33766156	-.09575986	.09575986	0	.16347	.16
657	1	1	0	0	0	11.21144044	.30415647	.21648135	-1.72783446	.01800786	.13072994	.13072994	1	.16831	.17
719	1	0	0	0	0	11.12378372	.11589369	.67488474	-.10722642	.26595055	-.21786889	.21786889	1	.29323	.29
419	1	1	0	0	0	13.11324463	.09514905	.66712667	-1.16646991	.14412170	-.03570248	.03570248	1	.16492	.16
157	0	1	0	0	0	12.31368711	.55221873	1.27237759	.08494195	1.16503229	-.90013410	.90013410	1	-.35410	.35
516	1	0	0	0	0	11.98684402	-.00791930	1.31254756	.13892118	.52471585	-.41266981	.41266981	0	.16496	.16
878	1	0	1	0	0	12.02595895	.05301750	2.01262937	.16979073	.40799774	-.86304681	.86304681	0	-.27344	.27
513	0	1	0	0	1	12.21599613	.49490230	.81564230	-.04397145	.76232829	-.61755263	.61755263	0	-.09984	.10
1000	0	1	1	0	0	12.28374231	.09470459	.22327468	-.90557864	.64056242	-.07686943	.07686943	1	.18885	.19
661	1	0	0	0	0	11.09121907	-.15765830	.78746263	.14351949	.78342753	-.16859677	.16859677	1	.40408	.40
759	1	0	1	0	0	10.91649417	.18352246	.71260991	.16734352	.45816997	.16066952	.16066952	1	.74833	.75
146	1	1	0	0	0	11.32564378	.31296249	.40092257	-1.28760194	.43278721	-.09236297	.09236297	0	.06538	.07
864	0	0	0	0	0	12.56726246	.35313685	1.05236764	.09379834	.48944707	-.47554159	.47554159	0	.08959	.09
797	0	1	0	0	0	11.83096507	.20825416	.20126862	-1.07929576	.36538736	-.06115263	.06115263	1	.15987	.16
1027	0	0	0	0	1	11.59505488	.21382055	.91797727	.19269441	.90242579	-.35723913	.35723913	0	.22709	.23
405	0	1	0	0	0	11.42666205	.20524949	.63225253	-1.34422710	.25903169	-.20002818	.20002818	0	-.05481	.05
1080	1	1	0	0	0	11.99603947	.21328704	.60474286	-2.35995763	.68965761	.00755252	.00755252	1	-.15830	.16
27	0	1	1	0	0	12.02079927	.05965655	.62921105	-1.15681511	.67267852	-.02587917	.02587917	0	.16471	.16
34	0	1	0	0	0	12.21635094	.27058623	.67116601	-.72629100	.90827635	-.19581915	.19581915	1	.11642	.12
83	1	1	0	0	0	11.34813550	.41489637	.36415358	-1.96246774	.51059799	-.10953277	.10953277	1	-.15339	.15
279	1	1	0	0	0	11.58887270	.09879987	.78829814	-1.41532968	.39006819	-.18408070	.18408070	0	-.06310	.06
653	0	0	0	0	0	10.70943454	.27017172	.71563491	.65075056	.48854228	-.02550393	.02550393	0	.70446	.70
605	1	0	0	0	1	12.09207574	.04079993	.76233764	.01177498	.24002899	.26232632	.26232632	0	.80927	.81

699	1	1	0	0	0	12.43654968	.09940374	.05555761	-1.84363354	.49459434	-.06501426	.06501426	0	-.07332	.07
566	1	1	0	0	0	11.79214329	.36157659	.10328054	-1.05003331	.23921956	-.26505565	.26505565	0	-.03230	.03
255	0	0	0	0	0	11.48634639	-.62459099	1.33612517	.04877004	.17880130	-.03105430	.03105430	0	.52833	.53
790	1	1	0	0	0	11.67623057	.04872183	3.21689584	-.61192095	.41459507	-.50783564	.50783564	0	-.14971	.15
815	0	0	0	0	0	12.21364770	.03216305	.95135406	-.01058090	.54978847	-.37827341	.37827341	0	.15450	.15
817	0	0	0	0	0	12.21925676	.01688671	1.39606158	.01378559	.74022088	-.37509838	.37509838	0	.16024	.16
472	1	0	0	0	0	11.37348515	.01198485	.66251842	-.44540273	.67089766	-.24553840	.24553840	0	.15561	.16
914	0	1	0	0	1	11.48240675	.17594523	.22447989	.54867764	.86115482	-.02160981	.02160981	0	.66907	.67
353	1	0	0	0	0	12.81510710	.24922457	.36767956	.51349238	.42204433	-.03963529	.03963529	1	.65134	.65
52	0	0	0	0	0	12.12809018	.21525370	.90788353	-.70078183	.50666513	-.24569309	.24569309	0	.08389	.08
614	1	0	1	0	0	11.78533878	-.01009248	1.30510753	.00062973	.02688132	-.29653032	.29653032	0	.25232	.25
376	0	0	1	0	0	11.60421055	-.04642005	.71637269	.27368816	.21071843	.13007201	.13007201	0	.75524	.76
387	0	1	1	0	1	11.43172836	.05611737	.86814821	.21663725	2.77918758	-.26666472	.26666472	0	.27898	.28
664	1	1	0	0	0	11.10688448	.17088253	.73139502	-.85111722	.95163069	-.15691866	.15691866	0	.11733	.12
625	0	0	1	0	0	11.61288185	-.22126584	.83076681	.93072999	1.91681929	.00505584	.00505584	0	.78304	.78
265	1	1	0	0	0	11.75473923	.10716715	.63585051	-1.58490173	.13159687	.01534100	.01534100	0	.09245	.09
643	1	1	0	0	0	11.98165765	.05442991	.79259090	-1.93777282	.53180002	-.05288103	.05288103	0	-.08995	.09
523	1	1	0	0	0	11.41028268	.02209549	1.18102037	.10675009	.95906874	-.40028487	.40028487	0	.15723	.16
1059	1	0	0	0	0	11.67518252	.10756519	.41977266	-.47960298	.82930590	-.10347484	.10347484	1	.28369	.28
950	0	0	0	0	1	11.47998740	.03493771	.32030866	.61809368	.87514973	.10810029	.10810029	0	.81898	.82
804	0	1	0	0	0	11.12966220	.11201263	.85226777	-1.03820599	.38381264	.02987051	.02987051	1	.26260	.26
475	1	1	0	0	0	11.47832635	-.02214615	.79789012	-1.37437028	.60420644	.02693271	.02693271	0	.15482	.15
262	1	0	0	0	0	11.62633105	.34080520	.83718178	.48203724	.27716703	-.52817468	.52817468	0	.15702	.16
67	0	0	0	0	0	13.34642179	.20022722	.83631684	.60713438	.43236937	-.13359158	.13359158	1	.58484	.58
600	1	0	1	0	1	10.88294445	-.05152850	.64808848	.01176374	.04700111	-.11468502	.11468502	0	.43697	.44
33	0	0	1	0	1	12.22767062	.22539752	.75476118	.11776450	.89273848	-.23937505	.23937505	1	.32302	.32
796	0	0	1	0	1	11.90247611	.01955152	.44394582	-.46522513	.73509594	.02546095	.02546095	1	.41918	.42
831	1	0	0	0	0	11.60811172	.42357637	.04674938	.17998469	.44800977	.05829333	.05829333	0	.64994	.65
149	0	0	0	0	1	11.75723793	.06940247	.53989212	1.25636351	.97635977	-.10861636	.10861636	0	.78867	.79
612	0	0	0	0	0	11.86699397	.01744461	.90409425	-.00751955	.01272535	-.35857275	.35857275	0	.18821	.19
689	1	0	0	0	0	12.51237786	.13494249	.68672179	-.59753591	.23969831	-.22750641	.22750641	0	.13914	.14
338	0	0	0	0	1	11.85600772	.31458835	.30578702	-.55059095	.73700580	-.13972820	.13972820	0	.22869	.23
39	0	0	0	0	0	11.32110102	.29751736	.52964044	-1.75145370	.48158803	-.18365164	.18365164	0	-.16436	.16
1039	0	1	1	0	0	12.31450239	.00462016	.92564232	.02303686	.72457465	-.30257540	.30257540	1	.23589	.24
1091	1	1	1	0	0	11.65190438	.02222596	1.21128344	-.87512131	.61996530	.01665275	.01665275	1	.29189	.29
640	1	0	0	0	0	12.04043607	.23496760	.80957689	-.43371032	.31837922	-.29825537	.29825537	0	.11495	.11
356	0	1	0	0	0	13.12866170	.05082856	.39038352	-1.65730211	.11179685	.14166646	.14166646	1	.19783	.20
1038	1	1	0	0	0	12.29804375	.12065373	.59498363	.26504293	.92489268	-.40453902	.40453902	1	.20065	.20
1067	0	0	0	0	0	12.23837624	.79840970	.76043734	.08894518	8.47974830	-.29807002	.29807002	0	.07076	.07

837	0	1	0	0	0	12.09634865	-.03354096	1.78032899	-.00148738	.57056764	.15394258	.15394258	0	.68890	.69
684	0	0	1	0	0	12.42928818	.06935351	.97498241	.03913637	.37300256	-.32623311	.32623311	0	.22557	.23
885	1	0	1	0	0	11.66778006	.07045496	1.15836995	-.16676992	.11807512	-.23642549	.23642549	0	.26066	.26
181	1	1	0	0	0	12.12305544	.10186292	.71169776	-.20773368	1.13811243	-.34469440	.34469440	0	.11539	.12
529	0	0	0	0	0	11.55169997	-.01533214	.55208062	.68932218	.88536229	.06598178	.06598178	0	.79769	.80
865	0	1	0	0	0	12.57309208	.12252693	.87917040	.36673464	.42232442	-.05561655	.05561655	0	.59192	.59
622	0	1	0	0	0	12.14570936	.05949385	1.50890179	-.42204176	.81444846	-.18712464	.18712464	1	.21744	.22
426	1	1	0	0	0	11.44341359	.06829903	.86489984	-.79005636	.14439609	-.04225752	.04225752	1	.26975	.27
137	1	1	0	0	0	12.14968958	.11422832	.74405831	.32768597	.68737419	.01874538	.01874538	0	.64826	.65
1025	0	0	1	0	0	11.58588361	.15644602	.73132203	-.05823742	.88115719	-.19881313	.19881313	1	.31178	.31
114	0	1	0	0	1	11.86623907	.30623423	.71388506	1.03016158	1.97287775	-.24648732	.24648732	0	.55955	.56
671	1	1	0	0	0	11.71414134	.18309115	.84124004	-1.31437233	.95771161	.07944209	.07944209	1	.21646	.22
488	1	0	0	0	1	10.82603730	-.05441625	.37591658	-.26474335	.57053627	-.01904552	.01904552	0	.43801	.44
906	1	1	0	0	0	12.85056407	.01932930	.56117393	.14696244	.99063742	.03118576	.03118576	1	.59983	.60
254	0	0	0	0	1	11.35748829	-.24561632	.87831925	-.21629146	.25906809	-.01053170	.01053170	0	.46846	.47
881	1	1	0	0	0	12.11875387	-.03054014	.97021937	-.80346807	.03356256	-.15422800	.15422800	0	.15651	.16
992	1	1	0	0	0	11.74924498	.07784640	.36267654	.64397107	.36672541	-.04478918	.04478918	0	.68614	.69
768	0	0	1	0	0	11.23608946	-.18407997	.43481807	-.14943046	.50507058	.25543701	.25543701	0	.74822	.75
173	0	0	1	0	0	11.47276174	.07653222	.40276312	.14533915	.35262294	.10194678	.10194678	0	.68567	.69
795	1	1	0	0	0	11.89721349	.28393851	.46917952	.80109425	1.02823660	-.17486966	.17486966	0	.58643	.59
219	0	0	0	0	0	11.29080897	.42712711	.25006143	-.90061038	.90642356	-.06414919	.06414919	0	.19656	.20
559	1	1	0	0	0	12.27353734	.09611044	.81570824	-1.16421171	.14491178	-.07752775	.07752775	0	.12375	.12
591	0	0	0	0	0	11.91283793	-.22066238	.46097631	.02761123	.04173075	.22702483	.22702483	0	.78349	.78
628	0	0	0	0	0	11.72062133	.06059113	1.36855448	.00163091	.79873349	-.32582506	.32582506	0	.20449	.20
489	1	1	0	0	0	10.97303099	-.43556148	.44927638	-1.41635352	.37142554	.58402946	.58402946	0	.70517	.71
803	0	0	1	0	1	11.16826442	.12657698	1.00145094	.12493736	.40633209	-.13451032	.13451032	1	.44187	.44
789	1	0	0	0	0	11.72784040	.00837651	2.50945050	-1.12428607	.45204737	-.81463887	.81463887	0	-.60904	.61
467	0	0	1	0	0	10.80761034	.04508515	.69776041	-.33121784	.62678418	-.07535581	.07535581	0	.36066	.36
633	1	0	0	0	1	12.13741108	.06262565	.85265729	-.01179739	.76215421	-.21948063	.21948063	0	.30776	.31
1028	0	1	0	0	0	11.70595787	.14213787	.92404435	-1.02907003	.83311089	-.10290980	.10290980	0	.12157	.12
332	1	0	0	0	0	12.52488438	-.01641813	.79735808	-.01342538	1.74107030	-.26848913	.26848913	0	.23439	.23
1068	0	0	0	0	1	12.23613812	.09597021	.64176485	-.72661355	.60200140	-.00605134	.00605134	0	.31357	.31
468	0	1	0	0	0	9.75557914	.00294764	7.55615493	-.27416450	.32180523	-.08504724	.08504724	0	.37529	.38
408	1	0	0	0	0	11.03382537	.12992124	.19440714	.36806102	.52397631	.11921617	.11921617	0	.76467	.76
898	1	0	0	0	0	12.36211998	.30790092	.61518814	-.04850000	1.29667018	-.34914228	.34914228	0	.15420	.15
397	0	0	1	0	0	11.35916107	.08606570	.47410015	.35098825	.71983320	.03694031	.03694031	0	.67256	.67
954	1	0	0	0	0	10.87271879	.19049283	.64842902	-.29028060	.39238491	-.19605492	.19605492	0	.25779	.26
541	0	1	0	0	0	11.15199742	.14916356	.33293104	.69247313	.63958746	-.11680879	.11680879	0	.62182	.62
852	1	0	1	0	0	10.71025718	-.02390464	.72958007	.26321998	.41685872	.11653075	.11653075	0	.73357	.73

531	0	1	0	0	0	11.61347188	.02051476	.69012400	-1.03256417	.19700661	-.06240713	.06240713	0	.17655	.18
737	1	0	0	0	0	12.33308297	-.06308958	.77640752	.67313214	.95451062	.02429088	.02429088	0	.74952	.75
836	0	0	0	0	0	11.96681447	.01967898	2.67075403	-.00365655	.46473037	-.84939153	.84939153	0	-.31249	.31
647	1	0	0	0	1	12.56176994	.29003916	.65332101	-.53360647	.32862957	-.11919129	.11919129	0	.26421	.26
19	0	0	0	0	0	12.25333847	.03260647	1.20914905	.12963935	1.10213124	-.34026038	.34026038	0	.22054	.22
989	1	0	0	0	0	11.79756586	-.16914324	.69652372	.30771590	.54498429	.17465608	.17465608	0	.80174	.80
79	1	1	1	0	0	11.01390220	.17585382	.55877860	.51526628	.61423183	-.12860310	.12860310	0	.55821	.56
723	1	0	0	0	0	11.57623941	.05276129	.93778884	1.11333577	.71880084	-.56477457	.56477457	0	.29646	.30
594	0	1	0	0	0	11.92667393	-.05828872	.52104681	-.12543066	.02602785	.14730189	.14730189	0	.65887	.66
326	0	1	1	0	0	11.12984331	.31588036	.54179356	.56946453	.56356744	-.22069694	.22069694	0	.48339	.48
584	0	0	0	0	0	10.57818943	-.00682635	.78840577	.08150928	.52952944	-.18452271	.18452271	0	.37600	.38
517	1	1	0	0	0	11.97473915	-.01007371	1.82417462	-.34334486	.18993836	-.25427897	.25427897	0	.18880	.19
312	1	1	0	0	1	11.90140317	.13901881	.87142295	.51764072	.08397934	-.08530468	.08530468	0	.61514	.62
990	1	0	0	0	0	11.62909193	.31175523	.43953610	.30472398	.15595295	.01168730	.01168730	0	.64737	.65
556	1	0	0	0	0	12.32608294	.46777143	.96286975	.26566733	.34255609	-.80888275	.80888275	0	-.18931	.19
1098	1	1	0	0	0	10.89720220	.12529168	.44239072	-.62370337	1.31369733	-.08922152	.08922152	0	.24349	.24
977	0	0	0	0	0	11.61599918	-.04313695	.83882625	.49655012	.11088382	.05279122	.05279122	0	.74634	.75
1032	1	0	0	0	1	12.63126064	.18857445	.85199083	-.23862560	1.56994420	-.13604846	.13604846	0	.30437	.30
394	1	0	0	0	0	11.11244925	.01693623	.54153958	-.70807692	.51358918	.00144827	.00144827	0	.32871	.33
2	0	1	0	0	1	12.28151719	.04816896	.52465236	.26550839	1.12400391	.01276426	.01276426	1	.61324	.61
891	0	0	0	0	1	12.78449521	.12418330	.86447411	.01374377	1.60185789	-.21009351	.21009351	0	.30422	.30
388	1	0	1	0	1	11.46764628	.01086368	.53852524	-.02598965	1.14931472	-.07639424	.07639424	0	.43720	.44
564	1	0	0	0	0	11.71563379	.45326917	.16437443	.72013365	.49094917	-.18807083	.18807083	0	.56237	.56
172	1	1	0	0	0	11.47080673	.51877180	.55632865	-.17477732	.34575089	-.36451637	.36451637	0	.12465	.12
717	1	0	0	0	0	11.14820314	.00587252	.63680341	-.00127538	.28871897	-.23838271	.23838271	0	.30351	.30
366	1	0	0	0	0	12.04679730	-.20815063	.78613527	.00121960	.99690244	.22846418	.22846418	0	.75383	.75
108	0	0	0	0	0	12.24293331	-.01665020	.62282935	.02806287	.05092920	.14252803	.14252803	0	.69891	.70
459	1	1	0	0	0	12.99348469	.09568844	.85127660	.07146875	.87852453	-.04139522	.04139522	0	.50764	.51
902	1	1	1	0	0	12.35338906	-.00622016	.99930581	-.01417109	.07910747	-.00399120	.00399120	0	.53920	.54
598	0	0	0	0	0	11.14478518	.17260835	.52560108	.29438089	.31137069	-.34811123	.34811123	0	.28072	.28
879	1	0	0	0	0	12.17574238	.00557297	1.33315057	.25627985	.40186153	.10819683	.10819683	0	.72355	.72
444	1	0	0	0	0	11.67396177	.34315581	.90452831	.18510336	.08340979	-.38918920	.38918920	0	.21287	.21
776	1	1	0	0	0	11.45616624	.08285056	1.63966691	-.48069829	.68043542	-.07879022	.07879022	1	.31169	.31
25	1	0	0	0	0	11.94432735	-.02416066	.55777048	.29337553	.63077055	.12703969	.12703969	0	.74779	.75
677	0	0	1	0	0	12.64264953	.02575846	1.25963072	.09282986	.84595841	-.26308486	.26308486	0	.29307	.29
691	1	0	0	0	0	12.17866162	.03954175	3.65715554	.24893237	.05355302	.08371276	.08371276	0	.70539	.71
447	1	1	0	0	0	11.85342448	.05153529	.84091834	-1.05478560	.05105118	-.02214769	.02214769	0	.21380	.21
424	1	1	0	0	0	11.33173273	.03202689	.78784309	.33682851	.55115765	-.00228139	.00228139	1	.63327	.63
20	0	1	0	0	0	12.25615244	.11235165	1.29721539	-.52719314	.95733640	-.21365645	.21365645	0	.15631	.16

1033	1	0	0	0	0	12.65985840	.03499635	.97102153	-.01442208	.91799408	.12277224	.12277224	0	.64543	.65
538	1	1	1	0	0	12.08987023	.02520559	2.04144128	-.15436573	.12555884	-.23890044	.23890044	0	.26167	.26
933	1	1	0	0	0	10.67095724	.13332055	.51322397	.28840784	.56164132	-.01952340	.01952340	0	.60144	.60
6	1	1	1	0	0	12.39776191	.17002755	.52372353	-.59478424	1.02866186	-.13256325	.13256325	0	.21566	.22
313	0	0	1	0	0	11.91361136	.05086874	.90825059	.51782646	.08663570	-.07614381	.07614381	0	.62429	.62
110	1	0	1	0	0	12.32841773	-.05844795	.30848188	.07830720	.01991130	.07088381	.07088381	0	.64289	.64
229	0	0	0	0	1	12.68358570	.02738992	1.08132808	.01368026	.24023306	-.19445372	.19445372	0	.35305	.35
846	1	1	0	0	0	12.42966817	-.00259962	1.50729707	-.22166222	1.01040398	-.24185602	.24185602	0	.21722	.22
629	0	1	0	0	0	11.75048831	.07567142	1.41688335	-.62721364	.76409469	-.15367870	.15367870	0	.19140	.19
697	1	0	0	0	0	12.43320865	.10921659	.44131722	.43472914	.31777036	-.02652849	.02652849	0	.64368	.64
562	1	0	0	0	1	11.57483746	-.11778351	.38639776	-.49462892	.74957193	.36473953	.36473953	0	.74941	.75
1087	0	0	0	0	0	11.57271454	.09810186	.00086364	.29120539	.69035064	-.34338555	.34338555	0	.27527	.28
1066	0	0	0	0	1	11.06192603	.14544804	6.65047027	1.01107018	.81845984	-.13746791	.13746791	0	.69108	.69
635	1	0	1	0	0	12.12531032	.00506676	1.02452565	-.01483501	.77032517	.11113834	.11113834	0	.63728	.64
373	1	0	0	0	0	11.66015741	-.06268011	.87778207	.84805617	.21367521	-.04299582	.04299582	0	.75206	.75
787	0	1	0	0	0	11.83196910	-.04401466	1.16175106	-.94174391	.42210160	.32846274	.32846274	0	.58881	.59
404	0	0	1	0	0	11.41403105	-.03911050	.62662124	.44665635	.57022725	-.00475429	.00475429	0	.66283	.66
325	0	1	0	0	0	11.10932928	.06417184	.61481415	.76993242	.54322640	-.16997808	.16997808	0	.59392	.59
298	0	1	0	0	0	11.47855829	.19111851	.27243268	.37986337	.75586170	-.09201745	.09201745	0	.55127	.55
380	0	0	0	0	0	12.58805256	.09276709	.61843452	.53150849	.46756269	-.08573926	.08573926	0	.60946	.61
122	0	0	1	0	0	12.67784165	.08645276	.77298532	-.01099414	.78168750	-.18534380	.18534380	1	.34165	.34
480	0	0	1	0	0	12.50966006	-.06882628	.67668989	.01073751	.43335091	.07054944	.07054944	0	.61247	.61
1056	0	1	0	0	0	12.22113372	.23671505	.19834524	-1.24988610	.09872686	-.01482642	.01482642	0	.16222	.16
880	1	0	0	0	0	12.21159541	-.03318603	1.59767792	.17809710	.26036553	-.29366305	.29366305	0	.30200	.30
82	1	0	0	0	1	11.31773835	.40762047	.40137745	.26263818	.62826100	.00975682	.00975682	1	.62147	.62
641	1	1	0	0	0	11.98074822	.00025713	.73153613	.19410437	.34446249	.01045489	.01045489	0	.60881	.61
240	1	0	0	0	1	11.56566095	.55222679	.59385051	.72271492	1.13044836	-.45340189	.45340189	0	.28221	.28
163	0	0	0	0	1	11.60887202	.02022561	1.01661914	.11667898	1.38477455	-.15278049	.15278049	0	.39729	.40
178	1	0	1	0	0	12.41016291	.03079156	.86662531	.00343533	.61465239	.06856631	.06856631	0	.60391	.60
527	0	0	0	0	0	11.33724386	-.10003986	.57209434	.46331848	.91235572	.05639265	.05639265	0	.72056	.72
457	1	0	0	0	0	12.82413383	.19619231	.82450236	.00384630	1.25057897	-.27819270	.27819270	0	.24176	.24
683	1	1	0	0	0	12.44155211	.06558953	.80562351	-.01073916	.35409371	.00855501	.00855501	0	.54606	.55
247	1	0	0	0	0	12.32411279	-.25896794	.78889979	.00123236	.22767366	.16630696	.16630696	0	.71043	.71
601	1	1	0	0	0	10.82184243	-.05469487	.79977756	-.49949743	.07265354	.23266188	.23266188	0	.63240	.63
5	0	1	1	0	0	12.37716085	.07652440	.53190623	.12781341	1.05463913	-.04395751	.04395751	1	.51746	.52
214	0	0	0	0	0	12.53517969	.12149907	.88969662	.32883896	.43577216	-.04232599	.04232599	0	.59367	.59
823	1	0	0	0	0	12.17250252	.38478880	.44964831	.63965720	.24661329	-.19649895	.19649895	0	.53609	.54
1076	0	1	0	0	1	12.73640001	.16704002	.88623321	.42099912	.52223952	-.16565616	.16565616	0	.49550	.50
381	0	0	0	0	0	12.71795653	.15688353	.67104814	.71329713	.46507642	-.18829964	.18829964	0	.56075	.56

153	0	1	0	0	0	12.00129790	.05187996	.84457020	-.83580665	.78156334	-.06904543	.06904543	0	.21388	.21
207	0	0	0	0	0	12.27471102	.13674620	.69684825	.25240480	.37024065	-.00732751	.00732751	0	.60765	.61
200	0	0	1	0	0	11.23092165	.17535480	.30306375	-.49926828	1.01377373	.23588900	.23588900	1	.61274	.61
534	0	0	0	0	1	12.09444367	-.06637139	.73680940	-.11739534	1.86266270	-.04483424	.04483424	0	.42432	.42
320	1	0	0	0	1	11.90466761	.17616218	.54941139	-.00826704	.89565378	-.17049131	.17049131	0	.35453	.35
143	1	0	0	0	1	11.03797202	.26774964	.40395521	.24133080	.92304909	-.21359689	.21359689	0	.38462	.38
423	1	0	1	0	0	11.30667560	.12337948	.82927757	.24297336	.66303616	-.25561554	.25561554	0	.34943	.35
135	1	0	0	0	1	12.11380696	.08366525	.70703873	.71297062	1.03507833	-.05513220	.05513220	0	.67992	.68
991	1	0	0	0	0	11.68242866	.00972326	.28566793	.38612748	.22314879	.06161389	.06161389	0	.71975	.72
948	0	0	0	0	0	11.20140345	.19976463	.12457719	.48089852	.61983464	-.05292437	.05292437	0	.62358	.62
760	1	0	0	0	0	10.97544226	.40533014	.63585568	.89776661	.55786648	-.22978709	.22978709	1	.57159	.57
961	1	0	0	0	0	12.11008147	.02169098	.51134120	.54226556	1.25622270	-.00191970	.00191970	0	.67722	.68
520	0	1	0	0	0	11.39740367	.06892932	.68065343	-.29795930	.77764702	-.19920805	.19920805	0	.24297	.24
894	1	0	0	0	0	12.83228167	.03571814	2.19636237	-.16630237	.78179308	-.80636523	.80636523	0	-.32533	.33
93	1	0	1	0	1	11.58274944	-.16454242	.72314937	.53979714	.05929054	-.13748799	.13748799	1	.57012	.57
452	1	1	0	0	0	10.86210496	.02561578	1.26718484	-.22219427	.23293675	.13208732	.13208732	0	.60997	.61
935	1	1	0	0	0	10.92316350	.33558247	1.19248081	.31246912	.46525085	-.39650430	.39650430	0	.23393	.23
390	1	0	0	0	0	11.46443752	.06549013	.69625782	.03842328	1.09313022	-.22911207	.22911207	0	.30491	.30
345	1	0	0	0	0	11.35932663	.30248078	.39615262	1.16548622	1.01690888	-.27615959	.27615959	0	.59324	.59
485	0	1	0	0	1	11.05037950	.25927770	.66252365	1.00577637	.39967336	-.31401597	.31401597	0	.52318	.52
68	0	1	0	0	0	13.43811091	.10809075	.87402592	.07741805	.46080639	-.11884162	.11884162	1	.44215	.44
304	1	0	0	0	0	10.73449878	.26549210	.38039723	-.22645939	.40541192	-.04511091	.04511091	1	.42730	.43
54	0	1	0	0	0	11.92857779	.02129343	.74598833	.09035061	.45939404	.00174599	.00174599	0	.56659	.57
585	0	1	0	0	0	10.53543521	.12747817	.71767635	.40535292	.59744267	-.10269181	.10269181	0	.55200	.55
89	0	0	0	0	1	11.90980520	.07490603	.52681958	-.18315926	.33126909	-.00921307	.00921307	1	.47782	.48
634	1	1	0	0	0	12.12812044	-.00410650	.90821597	.00273389	.76845586	.04505924	.04505924	0	.57644	.58
586	1	0	1	0	0	10.58161204	.16688713	.76914276	.21586401	.66130368	-.19245494	.19245494	0	.40461	.40
241	1	0	0	0	0	11.63355729	.08220717	.74880049	-.13732790	.86397992	-.19464911	.19464911	0	.29296	.29
732	1	1	0	0	0	12.11552693	.03385208	.51978083	.10464286	.69137240	-.00005258	.00005258	0	.56337	.56
1090	0	1	0	0	0	11.69418972	.06001790	1.15096364	.16233566	.70618368	-.01852999	.01852999	0	.56160	.56
271	1	0	0	0	1	11.13747759	.01776861	.21885167	.14211977	.29674173	.14309416	.14309416	0	.72723	.73
236	0	0	0	0	0	12.29874426	.00565411	1.77536274	-.06874501	.49817398	-.21171966	.21171966	0	.30510	.31
61	0	0	0	0	1	11.09854717	-.12665610	.71904981	-.08246234	.15804468	-.00112097	.00112097	0	.51994	.52
901	1	1	0	0	0	12.35300398	.00183488	1.10881948	-.00845693	.88955955	-.27426424	.27426424	0	.25085	.25
317	1	0	0	0	0	11.70068639	.00911672	.65571462	.73772047	1.12503292	-.04279077	.04279077	0	.69739	.70
746	1	1	0	0	0	10.63171552	.30277650	1.64059774	.13023092	.84703589	-.29607518	.29607518	0	.27112	.27
926	1	0	0	0	0	11.49856363	.32665202	.69057375	.13432845	1.17278401	-.29409724	.29409724	0	.26637	.27
377	0	1	0	0	0	11.75541882	.04047976	.72976029	-1.21677959	.10590980	.06703866	.06703866	0	.25371	.25
1048	0	0	0	0	1	12.20983554	.07839798	.93729029	.13456958	.83860119	-.18876351	.18876351	0	.37992	.38

514	1	0	1	0	0	12.06987954	.08632959	.88417229	-.01952503	.23396119	-.19263997	.19263997	0	.34519	.35
716	1	0	0	0	0	11.17455524	.04603228	.42376320	-.11312323	.31222296	-.04123998	.04123998	1	.46699	.47
264	1	0	0	0	1	11.68287733	.17287374	.65411780	.57633021	.28845740	-.05960527	.05960527	0	.65322	.65
681	1	0	0	0	1	12.44607256	.26307491	.60939738	.10337901	.45536869	-.23056271	.23056271	0	.33824	.34
116	1	1	0	0	0	12.35070592	.07104479	.71038249	.05135358	1.00849235	-.01556390	.01556390	0	.52435	.52
188	0	1	0	0	0	11.19065946	.16163787	.20883034	-.36996274	1.48717882	-.14235306	.14235306	0	.26122	.26
698	1	0	0	0	0	12.46916242	.20790937	.42480945	.42975644	.41084657	-.10351673	.10351673	0	.56295	.56
44	0	1	0	0	1	12.20816677	.14559851	1.02211116	.93833168	.87119324	-.51201103	.51201103	0	.29372	.29
96	1	1	0	0	0	11.34422682	.17079779	.78168211	-2.46506626	.07856475	-.15059623	.15059623	1	-.33265	.33
1019	0	1	0	0	0	12.46791445	.17824398	4.79230397	.06649671	.77570309	-.08713552	.08713552	0	.46294	.46
579	1	0	0	0	1	11.70279335	.03291267	.93289863	.06385978	.83878568	-.11284353	.11284353	0	.43491	.43
583	0	0	0	0	0	10.62942764	-.00488278	.61835086	-.36385758	.80464054	.03030433	.03030433	0	.45233	.45
905	1	0	0	0	0	12.72313528	.02849655	.50165403	.15949273	.70631292	.02647160	.02647160	1	.60576	.61
1031	1	0	0	0	1	12.34636794	-.10368315	.62395580	.13308658	.83860938	.11821883	.11821883	0	.68646	.69
1063	1	1	0	0	0	11.98704079	.01466599	.47729775	-.67664600	.87943013	.02832576	.02832576	1	.35596	.36
909	0	1	0	0	0	12.94265652	.10381770	.63422354	-.61799124	.93283156	-.06170921	.06170921	1	.28198	.28
314	0	1	0	0	0	11.95259344	.10839476	.85506696	-2.51787726	.04693942	-.04201115	.04201115	0	-.23892	.24
1040	0	0	1	0	0	12.30611008	-.01476819	.93508084	.24124255	.70638071	.00830629	.00830629	1	.61178	.61
51	0	0	0	0	1	12.01999142	-.04367354	.90679284	.61221218	1.11181879	-.02636976	.02636976	0	.67699	.68
38	0	0	0	0	0	11.24582597	.12793897	.42826040	.32823022	1.03773752	-.00368799	.00368799	0	.61745	.62
363	0	1	1	0	0	13.17986296	.06003386	1.26566199	-.38555434	.12675342	-.14290313	.14290313	1	.28923	.29
198	1	0	0	0	0	10.92341663	.13113803	.39990364	.78033056	1.07802962	-.10430988	.10430988	0	.64963	.65
370	1	1	1	0	1	12.27823754	.00061595	.80724917	-.38610100	.15108473	.00548554	.00548554	1	.43686	.44
1075	0	0	0	0	0	12.64636598	.22323758	.86484085	.31154678	.43084584	-.11904079	.11904079	0	.51196	.51
263	1	0	0	0	1	11.60440321	.10122952	.69582364	.36836441	.23391682	.01820968	.01820968	0	.67083	.67
570	0	0	0	0	0	10.92557443	-.00991038	.22054835	-.05574171	.40234392	-.09848525	.09848525	0	.42452	.42
921	0	0	0	0	0	11.88071205	.15844667	1.42178164	.09552474	.87989949	-.26499247	.26499247	0	.29113	.29
130	1	1	1	0	0	12.97868200	.00241363	1.03682843	-.05797304	.42159411	-.07261963	.07261963	0	.44926	.45
893	1	0	1	0	0	12.95297779	.00051595	1.13350881	.03322640	.76511842	.00227029	.00227029	0	.54276	.54
978	0	0	0	0	1	11.70744629	.12304545	.85803888	.66909219	.17019731	-.10587325	.10587325	0	.63729	.64
692	1	1	0	0	0	12.21698890	-.01780540	.37461413	-.41860761	.05625726	.12247419	.12247419	0	.54655	.55
859	1	0	1	0	0	11.90253314	.00001673	.93802881	.01091739	.39789554	.09779482	.09779482	1	.64064	.64
471	1	0	0	0	1	11.35755718	-.05956621	.54259826	.40610814	.66514085	.07146685	.07146685	0	.72473	.72
970	1	0	1	0	0	12.22838125	.01728456	1.01789825	-.00936844	.53339689	-.15693650	.15693650	0	.37660	.38
580	1	1	0	0	1	11.72091900	.01223046	.86522548	-.42199708	.19962565	-.02610795	.02610795	0	.39346	.39
26	1	1	0	0	0	11.99727542	-.01474785	.64772216	.02637285	.66570167	.01804588	.01804588	0	.55893	.56
412	1	1	0	0	1	11.21033311	.01923270	.13737196	-.66127435	.26780692	.12655608	.12655608	1	.47366	.47
576	0	0	0	0	1	11.56946112	-.03538853	.68596447	-.07394113	1.05371211	-.02470194	.02470194	0	.47704	.48
212	0	0	0	0	1	12.45740104	.03188555	.87612656	.79003068	1.14132571	-.35265809	.35265809	0	.40261	.40

720	1	1	0	0	0	11.11655464	.04673158	.62517669	-.45437142	.17259897	-.00249978	.00249978	1	.40815	.41
17	0	1	0	0	0	12.23651490	.17350224	.95110494	-.15014924	1.47074694	-.25947232	.25947232	0	.20954	.21
675	1	0	0	0	0	12.63396261	.06496727	1.02747928	.08105539	.75890249	-.23116211	.23116211	0	.32363	.32
349	1	1	0	0	0	11.59114710	.13232309	.33672828	-1.46016038	.46979057	.15638132	.15638132	0	.26216	.26
593	0	0	0	0	0	11.88631973	.01800095	.56361985	.00135695	.04415499	.07706215	.07706215	0	.62570	.63
858	1	1	0	0	0	11.90723837	.00033436	.71489826	.00855850	.37820824	.02492252	.02492252	1	.56755	.57
818	0	1	0	0	0	12.23836144	.05054764	1.57182023	-.10556974	.78419273	-.25202221	.25202221	0	.24693	.25
810	0	0	1	0	0	11.62263571	.02006892	.59967499	-.13157766	.44878786	-.03861175	.03861175	1	.46082	.46
857	1	0	0	0	1	11.92792259	-.19837521	.59476619	-.03734971	.49359025	.19211020	.19211020	0	.71834	.72
415	1	0	0	1	0	12.89703120	.19380969	.90958937	.91108728	1.20148689	-.47765191	.47765191	1	.31197	.31
139	0	1	0	0	0	12.00997415	.11588117	1.22864597	-.69728683	.78986569	-.07869483	.07869483	0	.24502	.25
206	0	0	0	0	0	12.29545917	.39276205	.84797966	.43052955	.44592160	-.42601092	.42601092	0	.23983	.24
745	1	0	0	0	0	10.92972736	-.30428440	.97211985	.03206916	.80992110	.01672381	.01672381	0	.55578	.56
103	1	0	0	0	0	12.08221632	.03386137	1.30508360	.02118654	.09457680	-.21548577	.21548577	0	.33779	.34
1006	0	0	0	0	1	11.00880738	-.30146738	.44765831	.20997244	.29305787	.15927268	.15927268	0	.76358	.76
437	0	0	0	0	1	10.87810497	.03727119	.97628246	.05319413	.55383164	-.04944781	.04944781	0	.50210	.50
843	0	1	0	0	0	12.46394869	-.01745899	.87729882	-.01810443	1.56431076	-.00085529	.00085529	0	.50495	.50
615	1	1	0	0	0	11.61372564	.03740221	1.39281207	-.01793667	.00727539	.01250156	.01250156	0	.55633	.56
604	1	0	0	0	0	12.11313110	-.04235465	.70466414	-.06059917	.27137802	.12044127	.12044127	0	.64521	.65
186	0	0	0	0	0	11.11832167	.16418737	.11142375	.01024377	1.16813252	-.16014645	.16014645	0	.36371	.36
908	0	0	0	0	0	12.87732927	.07388262	.59670597	.14754157	.68287568	-.02629873	.02629873	1	.55002	.55
305	1	0	0	0	1	10.73826917	-.01974326	.23184972	-.20148219	.39362613	.24819615	.24819615	1	.72829	.73
445	1	0	0	0	0	11.60190185	.02066209	.74649813	.12651883	.08386604	.07305331	.07305331	0	.65776	.66
611	0	0	0	0	1	12.15251712	-.02217102	.59509470	-.03388679	.05076762	-.08981310	.08981310	0	.44824	.45
704	0	0	0	0	0	11.35494176	.07690558	.13283448	.18917856	.27296456	.01509931	.01509931	0	.61374	.61
662	1	0	0	0	0	11.08269745	.04570173	.83730443	.12651180	.91818845	-.07220487	.07220487	1	.49215	.49
446	1	0	0	0	1	11.71450459	.06727202	.80617512	.57048834	.16333373	-.05324481	.05324481	0	.66090	.66
166	1	0	0	0	1	11.69904321	.12123854	.16186561	-.05464114	.35443998	-.09070373	.09070373	0	.43380	.43
1052	0	1	0	0	0	11.96687219	.05996011	.56827086	.48055550	.47168278	-.17185852	.17185852	0	.50816	.51
975	0	0	0	0	0	11.58986059	-.13805748	.86007817	.33454415	.30654547	.02282204	.02282204	0	.66366	.66
915	1	0	1	0	0	11.72414194	.24624314	.35047065	.20496463	1.24441772	-.05184337	.05184337	0	.52778	.53
492	1	0	0	0	0	12.10965671	-.11872646	.50441096	-.04008318	.85307847	.13629229	.13629229	0	.65294	.65
528	0	0	0	0	0	11.44540336	-.11241120	.69222148	.17989356	.81326357	.07932433	.07932433	0	.66204	.66
47	0	0	0	0	0	12.42173382	.03875389	1.14647033	.04618924	.66190287	-.21289696	.21289696	0	.33394	.33
762	1	1	0	0	0	11.27973612	.14024860	.32069192	-3.61628684	.47277451	-.00911846	.00911846	1	-.54145	.54
678	0	1	0	0	0	12.65922040	.01311958	1.32393535	-.49045995	.83701685	-.11467461	.11467461	0	.26909	.27
417	1	0	0	0	0	13.02684692	.17761244	.72432882	.10799325	.58005821	-.04698789	.04698789	1	.52014	.52
391	1	1	0	0	0	11.42464189	.03467299	.75128243	-.37083293	.33178811	-.11147528	.11147528	0	.32001	.32
667	0	0	0	0	0	11.61110891	.13030761	.61041562	.19384293	1.13969112	.00527836	.00527836	0	.58416	.58

669	0	1	0	0	0	11.61352881	.26934348	.39683520	.21882152	.76197605	-.13432810	.13432810	1	.46116	.46
111	1	1	0	0	0	12.34549209	.00089646	.32468772	-.12067209	.04926508	-.00013923	.00013923	0	.51227	.51
4	0	1	0	0	1	12.33461738	.14922066	.48549204	.09819414	1.01925453	-.06614635	.06614635	0	.48737	.49
557	1	0	0	0	1	12.30228320	.08907522	.83684222	.20889544	.25107558	.00964404	.00964404	0	.61465	.61
577	0	1	0	0	0	11.62974100	.01998487	.93492299	.10506751	.94206220	-.25925382	.25925382	0	.29818	.30
599	0	1	0	0	0	11.21186894	.22831210	.52174827	-.35917127	.05341309	-.16879806	.16879806	0	.27293	.27
272	1	1	0	0	0	11.11931785	.12965460	.15128922	-.57682548	.16051770	-.05101676	.05101676	0	.32369	.32
542	1	0	1	0	0	11.28026151	.00000000	.36591047	-.28360078	.76223088	.16821892	.16821892	0	.61502	.62
809	1	1	0	0	0	11.62636121	-.00437714	.56798674	-.08796031	.39254965	.05439769	.05439769	1	.56811	.57
530	0	0	0	0	1	11.62602813	.03056961	.65706245	.01211302	.71631775	-.07153698	.07153698	0	.46389	.46
703	0	0	0	0	0	11.35984356	.16661086	.18376588	.22545906	.31921933	-.03294070	.03294070	0	.57531	.58
1004	0	0	0	0	0	11.00768263	.07145008	.87515411	-.14165366	.41202376	-.07930218	.07930218	0	.41805	.42
1045	0	0	0	0	0	12.02052539	-.01124982	.78840106	-.35232778	1.18686379	-.03083382	.03083382	0	.38528	.39
226	0	0	0	0	0	12.57830668	-.07414017	.66990857	-.05558541	.27412180	.05524037	.05524037	0	.58142	.58
1096	1	0	0	0	0	10.86434552	.02896706	.98553532	.08705095	1.16531255	.10454956	.10454956	0	.65121	.65
682	1	0	0	0	0	12.45742842	.03918506	.95849423	-.05751803	.35421396	-.16879557	.16879557	0	.35486	.35
929	1	0	0	0	1	11.59366334	.11149782	.76253081	.07692218	.75107275	-.10358254	.10358254	0	.45018	.45
496	1	1	0	0	0	12.13942100	.00632542	.50855145	-.11060344	.02590565	.00382279	.00382279	0	.51978	.52
962	1	0	0	0	1	12.27830663	.11363641	.67225978	.01680615	1.02721875	-.10583396	.10583396	0	.42340	.42
781	1	1	0	0	0	12.18771536	.04323397	.52180951	.02794842	.58181665	-.03719540	.03719540	0	.50620	.51
248	1	0	0	0	1	12.38744313	.00118753	.90144227	.04167342	.33315284	-.09664142	.09664142	0	.45688	.46
297	0	0	0	0	0	11.46596741	.02882545	.28898616	.21505172	.97244475	.02373951	.02373951	0	.61298	.61
321	1	1	0	0	0	11.86991125	.08660837	.47167869	-.65982255	.34494125	-.04913616	.04913616	0	.29652	.30
324	0	0	1	0	0	11.11006215	.18755880	.43065796	.45083887	.56796972	-.12888585	.12888585	0	.53999	.54
237	0	1	0	0	0	12.27366744	.02479303	1.86383234	-.00027619	.04910839	-.06140172	.06140172	0	.48663	.49
296	0	0	0	0	1	11.33861745	.23527857	.34868431	.14950009	1.08567207	-.14215155	.14215155	0	.42493	.42
48	0	1	0	0	0	11.43318965	-.00431311	12.05706459	-.45519617	.70749801	-.06056765	.06056765	0	.33679	.34
208	0	0	0	0	0	12.30427536	.19403963	.65417533	.33786807	.41584006	-.12534706	.12534706	0	.51381	.51
1084	1	1	0	0	0	12.42836646	.49792935	.35291617	-2.66795895	.40001429	-.10436818	.10436818	1	-.35430	.35
725	1	1	0	0	0	11.59918614	.46729216	1.03400233	-.03119567	.69032642	-.31283918	.31283918	0	.21041	.21
410	1	0	1	0	0	11.07126738	.04899435	.08411177	-.11231793	.48077867	.12924993	.12924993	1	.63360	.63
346	1	0	0	0	0	11.51121220	.18338121	.46093678	.06691652	1.02331667	.03656361	.03656361	0	.58072	.58
458	1	0	0	0	0	12.98410749	.08455112	.88903561	.02534948	1.28405736	-.17962181	.17962181	0	.34588	.35
277	1	0	0	0	1	11.61618662	.15563999	.57438237	-.02236195	.70110365	-.07782128	.07782128	0	.44778	.45
31	0	1	0	0	0	12.26339168	.08090185	.77071511	.06066282	1.10225742	-.07373286	.07373286	0	.46665	.47
334	1	0	0	0	1	12.50063128	.02367845	.79341918	-.02533175	.90157004	-.06363771	.06363771	0	.45619	.46
187	0	0	0	0	0	11.14230539	.16871353	.13608716	.07259088	1.32920625	-.15313491	.15313491	0	.38524	.39
261	1	0	0	0	0	11.52466213	-.00537449	.69573908	.28652447	.30156720	.00994839	.00994839	0	.63670	.64
555	1	0	0	0	1	12.17130759	.06165585	.62943055	.35046791	.21498821	-.03083831	.03083831	0	.61694	.62

998	1	1	0	0	0	12.23967404	.27154057	.19827676	-.03408694	.63067301	-.08412572	.08412572	1	.43972	.44
177	0	1	0	0	1	12.47825548	.12829111	.57384682	-.00740119	1.30641269	-.04223032	.04223032	0	.47303	.47
509	0	0	0	0	0	11.86071224	.11225049	.76294091	-.11456393	.20191804	-.15617814	.15617814	0	.35431	.35
984	1	1	0	0	0	12.20018657	.08747100	.83031860	.09973772	.51650303	-.08748883	.08748883	0	.47874	.48
957	1	0	0	0	1	11.77715740	-.17930571	.41078022	-.37375033	.57225436	.12392152	.12392152	0	.54868	.55
1054	1	1	0	0	0	12.03521122	.18023072	.27471029	.09124285	.25365548	-.11263911	.11263911	0	.45749	.46
184	0	0	0	0	0	11.22422624	.18117996	.21973000	-.11551995	.52494227	-.11994736	.11994736	0	.38238	.38
251	0	1	1	0	0	12.29550964	.03180983	1.02710072	-.09065504	.00073291	-.08047949	.08047949	0	.44199	.44
158	1	0	1	0	0	12.30509780	.16228722	1.24377312	-.03760038	.86684209	-.15524088	.15524088	0	.36181	.36
709	1	0	0	0	0	11.21692229	.03018338	1.19008769	.17902180	.27184318	.03499817	.03499817	0	.63066	.63
66	0	0	0	0	0	13.34869084	.12534484	.83750305	.12206821	.32076933	-.20879610	.20879610	1	.36882	.37
971	1	1	0	0	0	12.27584012	.04148636	1.07762447	-.42662692	.54004933	-.10343760	.10343760	0	.30646	.31
289	0	1	0	0	0	11.60513651	.01635638	.77866836	.24889823	.30854162	-.29249501	.29249501	0	.32295	.32
739	1	0	0	0	0	12.41558061	.00329264	.82538424	.15753473	.80967642	-.00231077	.00231077	0	.57388	.57
402	1	0	0	0	0	11.34324072	.19968273	.50780157	.03878522	.52722898	-.17650241	.17650241	0	.37143	.37
95	1	0	0	0	0	11.33076163	.10843208	.76989246	.17804211	.05833504	.01260066	.01260066	1	.61318	.61
145	1	0	0	0	0	11.21587799	.35680803	.33823342	.46505548	.90630737	-.15705961	.15705961	0	.50777	.51
136	1	0	0	0	0	12.15468800	.00006685	.87996084	-.10747482	.74333618	-.10090719	.10090719	0	.39848	.40
185	0	0	0	0	0	11.14942728	.02843678	.14190358	.01088151	.91120683	-.09049568	.09049568	0	.43982	.44
285	1	0	0	0	0	12.57208149	.09748911	.64420162	.18173055	.09750576	-.06953033	.06953033	0	.53118	.53
740	1	0	0	0	0	12.45408865	.11088924	.91868265	.07575705	.87201685	-.19781845	.19781845	0	.35265	.35
37	0	0	0	0	1	11.18492535	.48251110	.70110746	1.22995882	1.13886069	-.41408501	.41408501	0	.47142	.47
425	1	0	1	0	0	11.38554105	.03574580	.87391390	.21594039	.55041215	-.09933871	.09933871	1	.50045	.50
620	1	1	0	0	0	12.24224045	.11965312	.85636617	.01372883	.59978671	-.08114108	.08114108	0	.45761	.46
359	0	1	0	0	1	13.00046760	.07232825	.80182992	.39448529	1.31382962	-.15322576	.15322576	1	.48078	.48
306	1	0	0	0	0	10.76640712	.12435554	.24134222	-.03098163	.40196738	-.01299437	.01299437	1	.51735	.52
783	0	1	0	0	0	12.22041816	.02086063	.54935647	-.15876501	.74137066	-.00929150	.00929150	0	.47496	.47
1035	1	1	0	0	0	12.67777886	-.01327508	1.10455502	-.01672959	.98292602	-.05498329	.05498329	0	.46541	.47
1021	0	1	0	0	0	13.51148603	.24281632	.67481312	-.55854105	1.32334098	-.09565297	.09565297	1	.25611	.26
438	0	1	0	0	0	10.85228895	.01957454	.83829042	-.02823247	.54334581	-.00147972	.00147972	0	.52623	.53
1049	0	1	0	0	0	12.18607351	.13253819	.73989581	-.47129967	.77500664	.05100725	.05100725	0	.44196	.44
928	1	0	0	0	0	11.54842574	.05723740	.67403905	.25418592	.65600358	-.00388892	.00388892	0	.60465	.60
1053	1	0	1	0	1	12.11947936	.35972555	.62915489	.47758464	.34655380	-.19518146	.19518146	0	.48701	.49
160	1	1	0	0	0	12.25176015	.04189752	1.21952347	-.35231823	1.04129856	-.10531318	.10531318	0	.31435	.31
53	0	0	0	0	0	11.94201190	.02506861	.80601960	.05206713	.24037269	.01231409	.01231409	0	.57118	.57
403	1	1	0	0	0	11.35566555	.17974709	.50460627	.17124934	.54458138	-.11125784	.11125784	0	.47545	.48
850	0	0	0	0	0	10.53917160	.12621629	.29125528	.67981039	.44005270	-.16386615	.16386615	0	.57588	.58
844	1	0	1	0	0	12.44174251	.01901026	.91401615	.00404545	.89799976	.00458308	.00458308	0	.53320	.53
318	1	0	0	0	0	11.84303968	.22538140	.72392395	.04438880	1.22035595	-.18706489	.18706489	0	.34562	.35

545	1	1	0	0	0	11.33634371	.05197689	.37943318	-.55720920	.27987589	-.01081565	.01081565	0	.36679	.37
842	0	0	0	0	0	12.25733949	.32744160	.78421174	.36012412	1.52610180	-.32369132	.32369132	0	.29497	.29
937	0	1	1	0	1	11.04406355	-.31650839	.37601521	-1.45307813	.42441820	.43517125	.43517125	0	.54415	.54
32	1	1	1	0	0	12.22514119	.12291674	.73714677	.13226817	.79929586	-.10796835	.10796835	1	.46099	.46
115	1	0	1	0	1	12.37853669	.15291077	.72674628	.06346972	2.82831797	-.05148511	.05148511	0	.44764	.45
409	1	1	0	0	1	11.04769097	.20833367	.12237765	.01320054	.41932226	-.02642632	.02642632	0	.51657	.52
808	1	0	0	0	0	11.67432053	.09113150	.70334341	.17831931	.50411499	-.19857829	.19857829	0	.39121	.39
46	0	0	1	0	0	12.38567269	-.00716962	.98505861	.00180114	.63513158	.02849103	.02849103	1	.56285	.56
751	0	0	0	0	1	12.27331638	.20280303	.76431154	.01659743	.25982324	-.13889053	.13889053	0	.40900	.41
608	0	1	1	0	0	12.11065327	.06650385	.89350970	-.14828619	.05425536	-.03434112	.03434112	1	.46977	.47
347	1	0	0	0	1	11.54158350	.19768972	.30294937	-.05994155	.80563326	.07396359	.07396359	0	.58589	.59
734	0	1	0	0	0	12.12221266	.04602996	.51944155	-.63563444	.72584582	-.02229881	.02229881	0	.32122	.32
769	0	1	0	0	0	11.32863883	-.33079230	.53106717	-1.29232222	.52237652	.32062530	.32062530	0	.47478	.47
152	0	0	0	0	1	11.99364215	.00540482	.81403498	.15255762	.60751284	-.09536305	.09536305	0	.48428	.48
1094	1	1	1	0	1	10.83936976	.01842569	.64706172	-.10087025	1.37725688	.00597045	.00597045	0	.49185	.49
24	1	0	1	0	0	11.93355010	.26938826	.65197661	.39525581	.76171283	-.17736490	.17736490	0	.47034	.47
227	0	0	0	0	0	12.66486219	.00840342	.88405832	.00674239	.30358348	-.15740629	.15740629	0	.38650	.39
733	0	0	1	0	0	12.11794673	.02041106	.53948120	.11451936	.71925558	-.03832511	.03832511	0	.52734	.53
100	0	0	0	0	0	11.94688767	-.04805704	.73530656	-.02852804	.14025357	-.10317179	.10317179	0	.43428	.43
873	0	0	0	0	0	11.62880807	-.00305486	.20175548	.09507990	.93002005	.02452228	.02452228	0	.57929	.58
30	0	0	0	0	0	12.11738414	.05403658	.65168467	.44761134	1.59846771	-.08493326	.08493326	1	.55785	.56
930	1	1	0	1	0	11.57948502	.07248868	.73731165	-.69289585	.76713421	-.05572825	.05572825	0	.26984	.27
613	0	1	0	0	0	11.80580864	-.00181308	.95939661	.01349899	.02951839	-.06820427	.06820427	0	.48439	.48
360	1	0	1	0	0	13.07787849	.06987076	1.12938442	.03265597	.85372360	-.10984153	.10984153	1	.42832	.43
150	0	0	0	0	0	11.90455222	.09847839	.69584594	-.10028523	.84634009	-.10665615	.10665615	0	.39234	.39
874	0	1	0	0	0	11.63843304	.00576947	.23128928	-.14190391	.00837920	-.01815675	.01815675	0	.48896	.49
1018	0	0	0	0	0	13.37736527	.17861644	.46355575	.05960771	1.41525335	-.12008744	.12008744	0	.41235	.41
807	1	0	1	0	0	11.67728809	-.05549163	.57473555	-.11212454	.62519014	.08034911	.08034911	0	.58124	.58
299	1	0	1	0	0	11.60507050	.18673004	.41728450	.25169426	.98563887	-.08889109	.08889109	0	.51087	.51
16	0	0	0	0	1	12.03123139	.06603795	.78589338	.62437395	1.82143955	-.11106649	.11106649	0	.57859	.58
690	1	0	0	0	0	12.01174287	-.01694572	.42685620	.04179800	.01137566	.01948333	.01948333	0	.58089	.58
685	0	1	0	0	0	12.42601630	.11128746	1.05555867	-.22884251	.51001372	-.18245701	.18245701	0	.28670	.29
670	1	0	1	0	1	11.63709603	.31214624	.50390689	.15016153	.96009888	-.08394555	.08394555	1	.48639	.49
632	1	0	0	0	1	12.14276410	.00662540	.69977975	-.04645250	.93731874	-.00659744	.00659744	0	.50611	.51
822	1	0	0	0	1	12.04474549	.17349702	.43023207	.33823641	.20867646	-.08404488	.08404488	0	.56027	.56
668	0	0	0	0	0	11.66423454	.30593847	.59831703	.26314913	.83096034	-.26301919	.26301919	0	.34390	.34
522	1	0	0	0	0	11.43624840	.00845065	.79232528	-.01973500	.82020555	-.06455372	.06455372	0	.45892	.46
552	1	1	0	0	1	12.37698143	.02332219	1.71680333	-.10112862	.03396651	-.01736139	.01736139	0	.50120	.50
649	0	0	1	0	1	12.64481216	.37531004	.21633396	.26590640	.28855445	-.19393038	.19393038	0	.42703	.43

3	0	0	1	0	0	12.31830818	.19732142	.51732605	.04351380	1.03715910	-.08261001	.08261001	0	.45429	.45
1034	1	0	0	0	0	12.66922258	.00043146	.53451734	-.01383536	.97130718	-.10423509	.10423509	0	.41730	.42
565	1	0	0	0	1	11.76830239	.09058559	.08083594	-.47435599	.43094052	.19219266	.19219266	0	.59063	.59
947	0	0	0	0	1	11.20733353	.07175024	.24792732	.08411723	.54056932	.04856216	.04856216	0	.60959	.61
775	1	0	0	0	0	11.49840841	.15143872	1.53117677	-.00473744	.63690493	-.04881216	.04881216	1	.48357	.48
284	1	0	0	0	0	12.51877874	.06900824	.62885275	.06048126	.08905855	-.05053516	.05053516	0	.51451	.51
131	1	0	1	0	0	12.97471135	.03265276	1.14484926	-.16769380	.48182733	-.03276576	.03276576	1	.45518	.46
958	1	1	0	0	1	11.86979376	-.03915999	.27636795	-.11322895	.85760359	.04578983	.04578983	0	.54068	.54
578	1	0	1	0	0	11.63134587	.03330570	.96896864	.12270991	.83104522	-.10265048	.10265048	0	.46271	.46
866	1	0	1	0	0	12.63200014	.17394792	.89603838	.30182641	.44544118	-.17818011	.17818011	0	.44959	.45
128	0	0	0	0	1	12.92286075	.00821044	.79577298	-.03182075	.51343422	-.06213443	.06213443	0	.46524	.47
331	1	0	0	0	0	12.22279922	-.06198321	.87578959	.47588998	1.11269270	-.09698116	.09698116	0	.56602	.57
319	1	0	0	0	0	11.85943394	.17121971	.61518159	.05576033	.89472794	-.02442652	.02442652	0	.51957	.52
590	0	0	0	0	1	11.90418523	-.00460899	.53659962	-.21303446	.05839296	.11126934	.11126934	0	.59612	.60
782	0	0	1	0	0	12.19789842	.02835679	.54038687	.02806259	.71559111	-.03217467	.03217467	0	.50799	.51
242	1	1	0	0	0	11.76152493	.00308954	.85647931	-.10248703	1.03904529	-.00668505	.00668505	0	.48696	.49
310	1	0	0	0	1	11.73375920	.01448666	.77479401	.58704337	.15705890	-.10560350	.10560350	0	.61360	.61
411	1	0	0	0	0	11.18130428	.29547253	.19020001	.17993361	.78519720	-.12510556	.12510556	1	.45831	.46
755	0	1	0	0	0	12.03416267	.03015066	1.19392240	-.09809378	.26234747	-.06600551	.06600551	0	.44788	.45
460	0	0	1	0	0	13.06629002	.09727869	.90366037	.10206354	1.04917759	-.18638296	.18638296	0	.36755	.37
872	0	0	0	0	0	11.61093764	-.03046572	.19235378	.02181661	.90457703	.03586676	.03586676	0	.56958	.57
706	0	1	0	0	0	11.46986704	.06175196	.15581917	-.82032277	.29471685	.06895310	.06895310	0	.36834	.37
674	1	0	0	0	1	12.58543861	.03708312	.74038191	.23807489	1.11917574	-.03080000	.03080000	0	.56167	.56
1007	0	1	0	0	0	11.03027240	-.14465749	.40214038	-1.01618083	.29838817	.21024566	.21024566	0	.45158	.45
606	1	0	0	0	0	12.09893007	-.01560410	.77104222	.06769879	.25374271	-.00538028	.00538028	0	.55778	.56
627	0	0	0	0	0	11.68335961	.13221134	1.13633806	-.00859563	.71218085	-.05362007	.05362007	1	.47578	.48
572	1	0	1	0	0	11.02002702	.16447582	.19976240	.08283432	.38171732	-.03312194	.03312194	0	.53140	.53
705	0	0	0	0	0	11.44438050	.23993567	.18144304	.14991547	.32948380	-.10105787	.10105787	0	.48458	.48
335	1	1	0	0	0	12.45041263	.06969010	.70349417	-.37267084	.15626970	-.01214284	.01214284	0	.42308	.42
117	0	0	1	0	0	12.46820922	.09118702	.70603676	.10907655	1.40847639	-.07983650	.07983650	0	.46741	.47
481	0	1	0	0	0	12.60286270	.02631752	.82207391	.00738327	.43781056	-.13388507	.13388507	0	.40694	.41
794	1	0	0	0	1	11.71615031	.58048902	.30276868	-.00248700	.75836593	-.11329681	.11329681	1	.41679	.42
369	1	1	0	0	0	12.22394125	.13201507	.78860430	.01866587	.67978575	-.12786806	.12786806	0	.41039	.41
118	0	1	0	0	1	12.51721778	.07847606	.67123891	-.29937685	1.25055280	-.04008589	.04008589	0	.39014	.39
494	1	0	0	0	0	12.14303855	.01487195	.52745797	.03126647	.60586912	-.00322861	.00322861	0	.54056	.54
744	1	0	1	0	0	10.92019767	-.25998327	.68394072	.60842058	.89492704	-.04995708	.04995708	0	.65757	.66
814	0	0	0	0	0	12.33240621	.02122994	.76093041	-.06616300	.46324353	-.09187416	.09187416	0	.42657	.43
142	1	0	0	0	0	11.03660337	.12551126	.44356034	.14408839	.88598529	-.10025788	.10025788	0	.47009	.47
536	0	0	0	0	0	12.14824424	-.00421560	1.19872973	.02964298	.59760522	-.10211520	.10211520	0	.44140	.44

515	1	0	0	0	0	11.90101968	-.00268577	.95832601	.03188475	.35489374	-.08643001	.08643001	0	.46367	.46
228	0	0	0	0	0	12.65148871	.01315067	.89489779	.00422764	.23560764	-.05477887	.05477887	0	.49004	.49
832	1	1	0	0	0	11.67954412	.21047387	.03919233	-.58614473	.30549337	.04394306	.04394306	0	.41236	.41
333	1	0	0	0	1	12.51278251	.05907935	.75839894	.07095279	.87298091	.00359449	.00359449	0	.55262	.55
124	0	0	0	0	0	12.50788757	.04898120	.66700287	-.38378683	.38523394	-.00475922	.00475922	0	.42159	.42
754	0	0	0	0	0	12.07184013	.00132105	1.10062741	.00387097	.19081919	-.10037319	.10037319	0	.44543	.45
1062	1	0	0	0	1	11.84943270	.00569717	.32614066	.22168776	.65939466	.03706374	.03706374	1	.63590	.64
907	0	0	1	0	0	12.85753393	.10927614	.55341396	.07120535	.73472183	-.07533655	.07533655	1	.47713	.48
642	1	0	1	0	0	11.99440443	.09404443	.80013889	.18736255	.51126775	-.15347417	.15347417	0	.43882	.44
592	0	0	0	0	0	11.90273104	-.00197025	.47992460	.03999082	.04092741	-.02628413	.02628413	0	.53387	.53
508	0	0	0	0	0	11.76089723	.09131386	.65818809	.19126468	.15866833	-.06054370	.06054370	1	.54150	.54
549	1	0	0	0	0	12.62568829	.09582890	.81332230	-.03285636	.09792881	-.12763195	.12763195	0	.40957	.41
569	0	0	0	0	1	10.94005177	.04343474	.21469252	.04121695	.54738554	.01605812	.01605812	0	.56422	.56
738	1	0	0	0	0	12.41932927	.02624594	.83437935	-.11059734	.97205919	-.04843848	.04843848	0	.44444	.44
13	1	1	0	0	0	9.87261923	.05163115	1.43720435	-.00042951	.31236698	-.05174715	.05174715	0	.48982	.49
123	0	0	0	0	0	12.66088112	.04492362	.82785664	.07503024	.63887252	-.09078328	.09078328	1	.46515	.47
401	1	0	0	0	0	11.34351645	.05331077	.52824526	.17509477	.60669796	-.03147185	.03147185	0	.55486	.55
1097	1	0	0	0	0	10.89665520	.07620284	.92134575	.07190756	1.21427890	.02303507	.02303507	0	.56402	.56
311	1	0	0	0	0	11.87267653	.19998760	.91747213	.67797538	.11319404	-.34427788	.34427788	0	.40290	.40
348	1	0	0	0	0	11.60868757	.20829621	.38175831	.22236018	.95174444	-.10133315	.10133315	0	.49057	.49
1003	0	0	0	0	0	10.96725506	-.01530595	.85458132	.25720164	.23537522	-.10255837	.10255837	0	.51713	.52
1095	1	0	1	0	1	10.86706531	.03432007	.84940572	.16238006	1.22518966	.05212432	.05212432	0	.61961	.62
362	1	1	0	0	0	13.17298666	.05446909	1.05924377	.05414959	.72124060	-.17928443	.17928443	1	.36847	.37
278	1	0	0	0	0	11.62752741	.06860670	.72097887	.13091095	.76263744	-.10315106	.10315106	0	.46630	.47
821	1	0	0	0	0	12.02304988	.30420708	.45782678	.20102319	.28509819	-.16827218	.16827218	0	.43358	.43
104	1	1	0	0	0	12.08353429	.03884853	1.44301178	-.12450958	.09866410	-.13498222	.13498222	0	.37508	.38
573	1	1	0	0	0	11.00042914	.03247164	.14333888	-.63822044	.18646052	.07953661	.07953661	0	.43545	.44
1005	0	0	0	0	0	10.98308770	.12791716	.79931050	.10507149	.44286967	-.09446399	.09446399	0	.47514	.48
179	1	0	0	0	0	12.20796900	.04013558	.70150124	.01404311	.72130203	-.08328211	.08328211	0	.45260	.45
270	1	0	0	0	1	11.03384581	.05557670	.13208879	-.00889777	.30206293	.07323182	.07323182	0	.61255	.61
838	1	0	1	0	0	11.80144137	-.00912542	4.68312928	.00351952	.29489549	-.98838966	.98838966	0	-.44522	.45
180	1	0	0	0	0	12.22368671	.10188895	.77314027	.01862833	1.14911118	-.09297275	.09297275	0	.43383	.43
361	1	0	0	0	0	13.08836888	.05944403	.91431136	.09266002	.71891635	-.10004328	.10004328	1	.45916	.46
478	1	0	0	0	0	12.55654125	.01596119	.50955976	-.02167788	.23148883	-.08869135	.08869135	0	.44856	.45
563	1	0	0	0	1	11.63777437	.02132912	.26549500	.23956792	.54895143	-.05412498	.05412498	0	.55269	.55
1026	0	0	0	0	0	11.58466678	.13851066	.74679303	.30863892	.87015863	-.12898217	.12898217	0	.49044	.49
367	1	0	0	0	0	12.06558719	.00206013	1.33999707	.16160589	.55140856	-.05523203	.05523203	0	.52846	.53
215	0	0	0	0	0	12.58852818	.16593545	.91272939	.27768476	.45754933	-.19324430	.19324430	0	.42708	.43
18	0	0	1	0	0	12.19072291	.07622999	.96475360	.09295503	.89669297	-.08393347	.08393347	0	.47102	.47

493	1	0	0	0	0	12.16181979	.02512628	.55910102	.02805880	.71747659	-.02354845	.02354845	0	.51657	.52
607	1	1	0	0	0	12.18334464	.04111700	.91119703	.01582097	.25139324	-.12729712	.12729712	0	.42057	.42
983	1	0	0	0	0	12.54150852	.24127193	.91437270	.17399783	1.98968849	-.17400326	.17400326	0	.37828	.38
997	1	0	0	0	0	12.22967775	.53529341	.25313144	-.29536985	.74351437	-.08420061	.08420061	1	.35958	.36
774	1	0	0	0	0	11.52112748	.06126790	1.60674321	-.03049844	.57855713	.01219614	.01219614	1	.53838	.54
548	1	0	0	0	0	12.48111280	-.05124448	.70783553	-.14873262	.09085280	-.02241101	.02241101	0	.48068	.48
269	1	0	0	0	1	11.01602530	.27992117	.14404609	-.36569567	.34710637	.10533188	.10533188	0	.53797	.54
292	1	0	0	0	0	11.57550847	.09353526	.54774302	.23073252	.40651342	-.14067109	.14067109	0	.46701	.47
870	0	0	0	0	1	11.64432637	.03990298	.15660794	-.42858307	1.23672742	.17222803	.17222803	0	.56456	.56
830	1	0	0	0	0	11.44205947	.28384809	.02787743	.07084211	.44250326	-.09577322	.09577322	0	.46371	.46
144	1	0	0	0	0	11.07154129	.38955033	.25991828	.37072203	.92357013	-.19697991	.19697991	0	.43951	.44
65	0	0	1	0	1	13.46490888	-.09760433	.52193403	-.27586050	.48653882	.08094821	.08094821	1	.53677	.54
871	0	0	0	0	0	11.62922846	.07249054	.20888527	-.02098981	.88233531	-.05365546	.05365546	0	.46793	.47
543	1	0	0	0	0	11.23796877	.08667021	.37544739	.03223991	.52684389	-.04988398	.04988398	0	.49612	.50
138	0	0	1	0	0	12.28203195	.15599622	.75814562	.08469899	1.06001719	-.14067751	.14067751	0	.40785	.41
418	1	0	0	0	1	13.09880391	.15368695	.70588693	.18259239	.63012274	-.09294322	.09294322	1	.49504	.50
558	1	0	0	0	1	12.24497958	.04894461	.82607291	.24163181	.30264946	-.06308335	.06308335	0	.55035	.55
753	0	0	0	0	0	12.08859927	-.00245977	1.02210315	.02154031	.12618795	-.04718388	.04718388	0	.50543	.51
824	1	0	0	0	1	12.24410931	.37973833	.45285244	.34597380	.22927747	-.20685293	.20685293	0	.43925	.44
487	1	0	0	0	0	11.08007091	.13926127	.57883475	.26775875	.46370711	-.13084495	.13084495	0	.48640	.49
702	0	0	0	0	0	11.27952087	.17974674	.19133342	.02042663	.40208285	-.06043781	.06043781	0	.48512	.49
650	0	1	0	1	0	12.72907864	.28758014	.15878661	-.89658519	.20876781	-.12796268	.12796268	0	.15095	.15
495	1	0	0	0	0	12.13200990	.01958562	.51024127	-.04259780	.67006246	-.00909365	.00909365	0	.51128	.51
571	0	1	0	0	0	10.97057776	.30218057	.21688615	.21023174	2.14234863	-.21301541	.21301541	0	.34626	.35
816	0	0	0	0	0	12.20419711	.03145110	.96976833	.01815659	.72316809	-.05051609	.05051609	0	.48654	.49
1089	0	0	0	0	1	11.64812721	.05749430	1.31631865	.16066478	.58781764	-.04442060	.04442060	0	.53810	.54
368	1	0	0	0	0	12.09860673	.09321640	1.18042252	.12591072	.54119312	-.08880714	.08880714	0	.48457	.48
839	1	1	0	0	0	11.74663469	.00202586	5.35092012	-.06459200	.40762131	-.07632025	.07632025	0	.44394	.44
919	1	1	0	0	0	11.79325597	.13759239	.93391548	.79311968	1.36184595	-.38926629	.38926629	0	.36153	.36
286	1	1	0	0	0	12.58553527	.13756787	.62602656	-.32279746	.03091678	-.11066534	.11066534	0	.34238	.34
151	0	0	0	0	0	11.94236803	.16472806	.64539568	-.05510653	.69699058	-.06367006	.06367006	0	.45234	.45
544	1	0	0	0	0	11.32467771	.12000478	.41205393	-.05855459	.70558778	-.02013880	.02013880	0	.49464	.49
676	1	1	0	0	0	12.60698457	.11259557	1.07128695	.09045289	.73798346	-.21389860	.21389860	0	.34419	.34
249	1	0	0	0	0	12.34415411	.07689551	.86634240	-.05272254	.26907469	-.06938669	.06938669	0	.45777	.46
718	1	0	0	0	0	11.15929362	.05397330	.59847056	.13022752	.14685799	-.00518232	.00518232	1	.57909	.58
927	1	0	0	0	0	11.55005787	.04045399	.72284842	.04661790	.69263489	-.03784553	.03784553	0	.50837	.51
291	1	0	0	0	0	11.53406076	.15229122	.45531846	.23252683	.38772652	-.13884511	.13884511	0	.46982	.47
416	1	0	0	0	1	13.02867374	.14668711	.90275356	.34404673	.76770825	-.12764717	.12764717	1	.50475	.50
1017	0	0	0	0	0	13.30032080	.20196855	.40098587	.03885544	2.30544870	-.13718269	.13718269	0	.36741	.37

230	0	1	0	0	0	12.70118982	.03970076	1.18700295	-.06825944	.22944575	-.16187159	.16187159	0	.36165	.36
250	1	1	0	0	0	12.32433907	.02759314	.99005160	-.00354896	.29939635	-.15177475	.15177475	0	.38919	.39
276	1	0	0	0	0	11.62169953	.02348404	.66113331	-.04953825	.93048774	.00256621	.00256621	0	.51453	.51
886	1	0	0	0	0	11.54887203	.00545102	1.19157598	-.07101689	.20573681	.00030573	.00030573	0	.52359	.52
696	1	0	0	0	0	12.44873515	.21780790	.57010831	.28822850	.27463566	-.22321252	.22321252	0	.40470	.40
389	1	0	0	0	0	11.46424466	.03393545	.53250097	.09096654	1.06857734	-.03155857	.03155857	0	.51862	.52
88	0	0	0	0	0	11.94187700	-.02001098	.87984603	-.17488635	.33671496	.05428277	.05428277	1	.54364	.54
1012	1	0	0	0	0	11.04436102	.12857390	.87667655	.26359915	.41735980	-.10678543	.10678543	0	.51035	.51
976	0	0	0	0	0	11.69215940	.20735156	.87440526	.26823673	.16142745	-.19144989	.19144989	0	.43330	.43
461	0	1	0	0	1	13.07664115	.05308962	.76839203	-.29645467	.17602101	-.05850887	.05850887	0	.39879	.40
164	0	1	0	0	0	11.62651589	.02413402	.32616837	-.14474931	.29484905	-.08043992	.08043992	0	.41885	.42
165	1	0	1	0	0	11.53847003	-.00457489	.18534297	-.03619735	.28311043	.03648049	.03648049	1	.56818	.57

APPENDICES 7- DESCIPTIVE STATISTIC & SPSS OUTPUT

PEARSON CORRELATION COEEFICIENTS FOR REGRESSION VARIABLE

		NB5	ABDA	SPEC	OCF	ASSETS	LEV	ABSTA	SDECR	SINCRE	OLDAUD	NEWAUD
NB5	Pearson Correlation	1	.040	.063	-.014	-.089(*)	-.006	-.026	.007	-.018	-.056	-.023
	Sig. (2-tailed)	.	.289	.095	.717	.019	.866	.489	.855	.632	.139	.540
	N	701	698	698	698	698	698	698	698	698	698	698
ABDA	Pearson Correlation	.040	1	.012	-.244(**)	-.118(**)	-.002	-.184(**)	-.087(*)	.105(**)	-.178(**)	.010
	Sig. (2-tailed)	.289	.	.755	.000	.002	.957	.000	.021	.006	.000	.798
	N	698	698	698	698	698	698	698	698	698	698	698
SPEC	Pearson Correlation	.063	.012	1	.061	.114(**)	-.026	.007	-.029	-.056	.036	.196(**)
	Sig. (2-tailed)	.095	.755	.	.105	.003	.489	.844	.441	.141	.348	.000
	N	698	698	698	698	698	698	698	698	698	698	698
OCF	Pearson Correlation	-.014	-.244(**)	.061	1	.081(*)	-.004	.089(*)	.035	-.003	.012	.007
	Sig. (2-tailed)	.717	.000	.105	.	.033	.918	.019	.353	.942	.749	.856
	N	698	698	698	698	698	698	698	698	698	698	698
ASSETS	Pearson Correlation	-.089(*)	-.118(**)	.114(**)	.081(*)	1	-.255(**)	-.017	.016	-.020	.033	.019
	Sig. (2-tailed)	.019	.002	.003	.033	.	.000	.663	.680	.596	.382	.612
	N	698	698	698	698	698	698	698	698	698	698	698
LEV	Pearson Correlation	-.006	-.002	-.026	-.004	-.255(**)	1	-.023	-.006	-.031	.015	-.025
	Sig. (2-tailed)	.866	.957	.489	.918	.000	.	.545	.877	.408	.701	.510
	N	698	698	698	698	698	698	698	698	698	698	698
ABSTA	Pearson Correlation	-.026	-.184(**)	.007	.089(*)	-.017	-.023	1	.033	-.013	-.071	.075(*)
	Sig. (2-tailed)	.489	.000	.844	.019	.663	.545	.	.386	.736	.062	.048
	N	698	698	698	698	698	698	698	698	698	698	698
SDECR	Pearson Correlation	.007	-.087(*)	-.029	.035	.016	-.006	.033	1	-.064	.108(**)	-.029
	Sig. (2-tailed)	.855	.021	.441	.353	.680	.877	.386	.	.089	.004	.452
	N	698	698	698	698	698	698	698	698	698	698	698
SINCRE	Pearson Correlation	-.018	.105(**)	-.056	-.003	-.020	-.031	-.013	-.064	1	-.113(**)	-.026
	Sig. (2-tailed)	.632	.006	.141	.942	.596	.408	.736	.089	.	.003	.493
	N	698	698	698	698	698	698	698	698	698	698	698
OLDAUD	Pearson Correlation	-.056	-.178(**)	.036	.012	.033	.015	-.071	.108(**)	-.113(**)	1	-.117(**)
	Sig. (2-tailed)	.139	.000	.348	.749	.382	.701	.062	.004	.003	.	.002
	N	698	698	698	698	698	698	698	698	698	698	698
NEWAUD	Pearson Correlation	-.023	.010	.196(**)	.007	.019	-.025	.075(*)	-.029	-.026	-.117(**)	1
	Sig. (2-tailed)	.540	.798	.000	.856	.612	.510	.048	.452	.493	.002	.
	N	698	698	698	698	698	698	698	698	698	698	698

* Correlation is significant at the 0.05 level (2-tailed).

** Correlation is significant at the 0.01 level (2-tailed).