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**LAMPIRAN**

**Lampiran 1 Daftar Populasi Sektor Basic Material 2020 -2023**

|  |  |  |
| --- | --- | --- |
| **NO**  | **KODE** | **NAMA PERUSAHAAN** |
| 1. | SMKL | Satyamitra Kemas Lestari Tbk. |
| 2. | LMSH | Lionmesh Prima Tbk. |
| 3. | NIKL | Pelat Timah Nusantara Tbk. |
| 4. | OKAS | Ancora Indonesia Resources Tbk |
| 5. | ADMG | Polychem Indonesia Tbk |
| 6. | AGII | Samator Indo Gas Tbk. |
| 7. | AKPI | Argha Karya Prima Industry Tbk |
| 8. | ALDO | Alkindo Naratama Tbk. |
| 9. | ALKA | Alakasa Industrindo Tbk |
| 10. | ALMI | Alumindo Light Metal Industry |
| 11. | ANTM | Aneka Tambang Tbk. |
| 12. | APLI | Asiaplast Industries Tbk. |
| 13. | BAJA | Saranacentral Bajatama Tbk. |
| 14. | BMSR | Bintang Mitra Semestaraya Tbk |
| 15. | BRMS | Bumi Resources Minerals Tbk. |
| 16. | BRNA | Berlina Tbk. |
| 17. | BRPT | Barito Pacific Tbk. |
| 18. | BTON | Betonjaya Manunggal Tbk. |
| 19. | CITA | Cita Mineral Investindo Tbk. |
| 20. | CLPI | Colorpak Indonesia Tbk. |
| 21. | CTBN | Citra Tubindo Tbk. |
| 22. | DKFT | Central Omega Resources Tbk. |
| 23. | DPNS | Duta Pertiwi Nusantara Tbk. |
| 24. | EKAD | Ekadharma International Tbk. |
| 25. | ESSA | Surya Esa Perkasa Tbk. |
| 26. | ETWA | Eterindo Wahanatama Tbk |
| 27. | FASW | Fajar Surya Wisesa Tbk. |
| 28. | FPNI | Lotte Chemical Titan Tbk. |
| 29. | GDST | Gunawan Dianjaya Steel Tbk. |
| 30. | IGAR | Champion Pacific Indonesia Tbk |
| 31. | INKP | Indah Kiat Pulp & Paper Tbk. |
| 32. | INRU | Toba Pulp Lestari Tbk. |
| 33. | INTD | Inter Delta Tbk |
| 34. | INTP | Indocement Tunggal Prakarsa Tbk |
| 35. | IPOL | Indopoly Swakarsa Industry Tbk |
| 36. | ISSP | Steel Pipe Industry of Indonesia |
| 37. | JKSW | Jakarta Kyoei Steel Works Tbk. |
| 38. | KBRI | Kertas Basuki Rachmat Indonesia |
| 39. | KDSI | Kedawung Setia Industrial Tbk. |
| 40. | KRAS | Krakatau Steel (Persero) Tbk. |
| 41. | LTLS | Lautan Luas Tbk. |
| 42. | MDKA | Merdeka Copper Gold Tbk. |
| 43. | PICO | Pelangi Indah Canindo Tbk |
| 44. | SIMA | Siwani Makmur Tbk |
| 45. | SMBR | Semen Baturaja Tbk. |
| 46. | SMCB | Solusi Bangun Indonesia Tbk. |
| 47. | SPMA | Suparma Tbk. |
| 48. | SQMI | Wilton Makmur Indonesia Tbk. |
| 49. | SRSN | Indo Acidatama Tbk |
| 50. | TALF | Tunas Alfin Tbk. |
| 51. | TIRT | Tirta Mahakam Resources Tbk |
| 52. | TKIM | Pabrik Kertas Tjiwi Kimia Tbk. |
| 53. | TPIA | Chandra Asri Petrochemical Tbk |
| 54. | TRST | Trias Sentosa Tbk. |
| 55. | WTON | Wijaya Karya Beton Tbk. |
| 56. | YPAS | Yanaprima Hastapersada Tbk |
| 57 | INCF | Indo Komoditi Korpora Tbk. |
| 58. | WSBP | Waskita Beton Precast Tbk. |
| 59. | KMTR | Kirana Megatara Tbk. |
| 60. | MDKI | Emdeki Utama Tbk. |
| 61 | ZINC | Kapuas Prima Coal Tbk. |
| 62. | PBID | Panca Budi Idaman Tbk. |
| 63 | TDPM | Tridomain Performance Material |
| 64. | SWAT | Sriwahana Adityakarta Tbk. |
| 65. | MOLI | Madusari Murni Indah Tbk. |
| 66. | HKMU | HK Metals Utama Tbk. |
| 67. | KAYU | Darmi Bersaudara Tbk. |
| 68. | GGRP | Gunung Raja Paksi Tbk. |
| 69. | OPMS | Optima Prima Metal Sinergi Tbk |
| 70. | ESIP | Sinergi Inti Plastindo Tbk. |
| 71. | IFSH | Ifishdeco Tbk. |
| 72. | IFII | Indonesia Fibreboard Industry |
| 73. | AYLS | Agro Yasa Lestari Tbk. |
| 74. | SAMF | Saraswanti Anugerah Makmur Tbk |
| 75. | EPAC | Megalestari Epack Sentosaraya |
| 76. | BEBS | Berkah Beton Sadaya Tbk. |
| 77. | NPGF | Nusa Palapa Gemilang Tbk. |
| 78. | NICL | PAM Mineral Tbk. |
| 79. | OBMD | OBM Drilchem Tbk. |
| 80. | AVIA | Avia Avian Tbk. |
| 81. | CHEM | Chemstar Indonesia Tbk. |
| 82. | KKES | Kusuma Kemindo Sentosa Tbk. |
| 83. | PDPP | Primadaya Plastisindo Tbk. |
| 84. | FWCT | Wijaya Cahaya Timber Tbk. |
| 85. | PACK | Solusi Kemasan Digital Tbk. |
| 86. | NCKL | Trimegah Bangun Persada Tbk. |
| 87. | MBMA | Merdeka Battery Materials Tbk. |
| 88. | AMMN | Amman Mineral Internasional Tbk |
| 89. | PURE | Trinitan Metals and Minerals T |
| 90. | PNGO | Pinago Utama Tbk. |
| 91. | PSAB | J Resources Asia Pasifik Tbk. |
| 92. | SBMA | Surya Biru Murni Acetylene Tbk |
| 93. | CMNT | Cemindo Gemilang Tbk. |
| 94. | SMGR | Semen Indonesia (Persero) Tbk. |
| 95. | SULI | SLJ Global Tbk. |
| 96. | TBMS | Tembaga Mulia Semanan Tbk. |
| 97. | TINS | Timah Tbk. |
| 98. | UNIC | Unggul Indah Cahaya Tbk. |
| 99. | ARCI | Archi Indonesia Tbk. |
| 100. | INAI | Indal Aluminium Industry Tbk. |
| 101. | INCI | Intanwijaya Internasional Tbk |
| 102. | INCO | Vale Indonesia Tbk. |
| 103. | PPRI | Paperocks Indonesia Tbk. |

**Lampiran 2 Daftar Sampel Sektor Basic Material 2020 -2023**

| **NO** | **KODE** | **NAMA PERUSAHAAN** |
| --- | --- | --- |
| 1. | ANTM | Aneka Tambang Tbk. |
| 2. | BMSR | Bintang Mitra Semestaraya Tbk |
| 3. | BRMS | Bumi Resources Minerals Tbk. |
| 4. | BRPT | Barito Pacific Tbk. |
| 5. | EKAD | Ekadharma International Tbk. |
| 6. | IFII | Indonesia Fibreboard Industry Tbk. |
| 7. | IGAR | Champion Pacific Indonesia Tbk |
| 8. | INCI | Intanwijaya Internasional Tbk |
| 9. | INKP | Indah Kiat Pulp & Paper Tbk. |
| 10. | INTP | Indocement Tunggal Prakarsa Tbk |
| 11. | LTLS | Lautan Luas Tbk. |
| 12. | MDKI | Emdeki Utama Tbk. |
| 13. | PBID | Panca Budi Idaman Tbk. |
| 14. | SAMF | Saraswanti Anugerah Makmur Tbk |
| 15. | SMBR | Semen Baturaja Tbk. |
| 16. | SMGR | Semen Indonesia (Persero) Tbk. |
| 17. | SMKL | Satyamitra Kemas Lestari Tbk. |
| 18. | SPMA | Suparma Tbk. |
| 19. | SRSN | Indo Acidatama Tbk |
| 20. | TKIM | Pabrik Kertas Tjiwi Kimia Tbk. |
| 21. | WTON | Wijaya Karya Beton Tbk. |

**Lampiran 3 Hasil Perhitungan Struktur Modal Periode 2020 -2023**

$Debt to Equity Ratio (DER)=\frac{Total Utang \left(Debt\right)}{Ekuitas \left(Equity\right)}$

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Perusahaan** | **Tahun** | **Total Utang (Debt)** | **Equitas (Equity)** | **JUMLAH** |
| ANTM     | 2020 | 12.690.064 | 19.039.449 | 0,666514246 |
| 2021 | 12.079.056 | 20.837.098 | 0,579689936 |
| 2022 | 9.925.211 | 23.712.060 | 0,418572279 |
| 2023 |  11.685.659  |  31.165.670  | 0,374952921 |
| BMSR    | 2020 |  579.289.214.412  |  126.999.235.127  | 4,561359868 |
| 2021 |  670.462.276.916  |  306.667.450.012  | 2,186284449 |
| 2022 |  873.881.732.905  |  681.250.806.276  | 1,282760659 |
| 2023 |  722.076.066.644  |  829.170.383.219  | 0,870841604 |
| BMRS     | 2020 |  101.439.727  |  486.703.645  | 0,208421959 |
| 2021 |  100.815.468  |  879.628.458  | 0,114611422 |
| 2022 |  125.116.714  |  955.117.537  | 0,130996144 |
| 2023 |  135.516.460  |  969.297.144  | 0,139808995 |
| BRPT    | 2020 |  4.732.198  |  2.957.357  | 1,600144318 |
| 2021 |  4.974.476  |  4.267.075  | 1,165781244 |
| 2022 |  5.526.357  |  3.721.897  | 1,484822659 |
| 2023 |  6.037.737  |  4.111.929  | 1,468346608 |
| EKAD    | 2020 |  129.617.262.724  |  952.362.557.662  | 0,136100755 |
| 2021 |  135.165.299.199  |  1.030.399.446.064  | 0,131177574 |
| 2022 |  108.448.241.205  |  1.112.843.644.627  | 0,097451463 |
| 2023 |  99.504.675.598  |  1.147.761.019.108  | 0,086694594 |
| IFII     | 2020 |  74.720.281.430  |  999.518.294.095  | 0,074756292 |
| 2021 |  75.361.117.834  |  1.083.369.064.585  | 0,069561814 |
| 2022 |  604.327.481.288  |  1.142.479.880.578  | 0,528961159 |
| 2023 |  673.472.085.858  |  1.220.916.373.949  | 0,55161197 |
| IGAR    | 2020 |  72.281.042.223  |  593.582.375.012  | 0,12177087 |
| 2021 |  117.903.045.612  |  691.468.538.398  | 0,170511078 |
| 2022 |  76.709.432.048  |  786.929.124.418  | 0,097479468 |
| 2023 |  76.971.400.620  |  831.836.397.880  | 0,092531898 |
| INCI    | 2020 |  75.990.820.673  |  368.874.979.999  | 0,20600698 |
| 2021 |  131.138.919.060  |  379.559.681.140  | 0,345502764 |
| 2022 |  9.040.070.257  |  416.970.464.206  | 0,021680361 |
| 2023 |  55.968.674.064  |  436.599.201.702  | 0,128192342 |
| INKP    | 2020 |  4.246.638  |  4.249.639  | 0,999293822 |
| 2021 |  4.219.735  |  4.758.710  | 0,886739263 |
| 2022 |  4.035.517  |  5.605.204  | 0,719958988 |
| 2023 |  4.125.086  |  6.000.052  | 0,687508375 |
| INTP    | 2020 |  5.168.424  |  22.176.248  | 0,233061246 |
| 2021 |  5.515.150  |  20.620.964  | 0,267453549 |
| 2022 |  6.139.263  |  19.566.906  | 0,313757474 |
| 2023 |  8.680.134  |  20.969.511  | 0,413940697 |
| LTLS    | 2020 |  3.281.180  |  2.243.122  | 1,462773759 |
| 2021 |  3.523.650  |  2.702.364  | 1,303913906 |
| 2022 |  3.107.428  |  2.986.711  | 1,040418038 |
| 2023 |  2.655.480  |  2.973.060  | 0,893180763 |
| MDKI    | 2020 |  83.704  |  88.998  | 0,940515517 |
| 2021 |  80.106  |  905.294  | 0,088486171 |
| 2022 |  105.711  |  940.218  | 0,112432436 |
| 2023 |  99.637  |  964.909  | 0,103260515 |
| PBID    | 2020 |  492.491.798  |  1.928.809.281  | 0,255334627 |
| 2021 |  524.108.151  |  2.277.078.807  | 0,230166892 |
| 2022 |  594.336.031  |  2.446.027.106  | 0,242980149 |
| 2023 |  565.828.079  |  2.630.524.565  | 0,215100853 |
| SAMF    | 2020 |  558.300.272.457  |  783.771.220.456  | 0,712325559 |
| 2021 |  900.912.951.489  |  862.210.927.756  | 1,044886956 |
| 2022 |  1.977.461.409.047  |  1.120.320.170.052  | 1,765085966 |
| 2023 |  1.413.587.710.511  |  1.380.076.795.346  | 1,024281921 |
| SMBR    | 2020 |  2.329.286.953  |  3.407.888.607  | 0,683498559 |
| 2021 |  2.351.501.098  |  3.466.244.521  | 0,678400235 |
| 2022 |  2.167.586.907  |  3.075.138.026  | 0,704874672 |
| 2023 |  1.694.318.282  |  3.162.412.356  | 0,535767664 |
| SMGR    | 2020 |  42.352.909  |  35.653.335  | 1,187908761 |
| 2021 |  36.721.357  |  39.782.883  | 0,923044139 |
| 2022 |  35.720.652  |  47.239.360  | 0,756162912 |
| 2023 |  34.019.553  |  47.800.976  | 0,711691598 |
| SMKL    | 2020 |  939.137.865.824  |  733.377.877.643  | 1,28056476 |
| 2021 |  1.096.849.980.294  |  815.071.832.087  | 1,345709589 |
| 2022 |  1.065.998.439.638  |  958.400.477.715  | 1,112268268 |
| 2023 |  963.901.177.675  |  927.045.773.668  | 1,039755754 |
| SPMA    | 2020 |  784.672.948.574  |  1.531.392.057.559  | 0,512391941 |
| 2021 |  930.679.950.301  |  1.815.473.344.846  | 0,512637629 |
| 2022 |  1.092.943.225.203  |  2.146.288.274.787  | 0,509224804 |
| 2023 |  984.503.543.994  |  2.319.418.975.917  | 0,424461279 |
| SRSN    | 2020 |  318.959.497  |  587.887.398  | 0,542552023 |
| 2021 |  251.955.480  |  608.207.428  | 0,41425913 |
| 2022 |  218.259.872  |  658.342.429  | 0,331529402 |
| 2023 |  226.110.331  |  710.587.520  | 0,318201945 |
| TKIM    | 2020 |  1.560.687  |  1.512.477  | 1,031874865 |
| 2021 |  1.405.896  |  1.755.938  | 0,800652415 |
| 2022 |  1.326.532  |  2.218.648  | 0,597901064 |
| 2023 |  1.224.350  |  2.385.568  | 0,513232069 |
| WTON | 2020 |  5.118.444.300.470  |  3.390.572.999.124  | 1,509610412 |
| 2021 |  5.480.299.148.683  |  3.447.884.344.237  | 1,589467221 |
| 2022 |  5.809.708.177.850  |  3.637.820.526.411  | 1,597029907 |
| 2023 |  4.005.560.677.656  |  3.626.109.986.520  | 1,10464401 |
| MEAN  | 0,706429466 |
| MAX | 4,561359868 |
| MIN | 0,021680361 |

**Lampiran 4 Hasil Perhitungan Struktur Aktiva Periode 2020 -2023**

Fixed Asset Ratio = $\frac{Fixed Asset}{Total Asset} × 100\%$

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Perusahaan** | **Tahun** | **Fixed Asset** | **Total Asset** | **Jumlah %** |
| ANTM     | 2020 |  18.248.068  |  31.729.513  | 57,5113% |
| 2021 |  16.863.748  |  32.916.154  | 51,2324% |
| 2022 |  16.471.563  |  33.637.271  | 48,9682% |
| 2023 |  16.183.257  |  42.851.329  | 37,7661% |
| BMSR    | 2020 |  49.537.597.552  |  706.288.449.539  | 7,0138% |
| 2021 |  51.057.283.308  |  977.129.726.928  | 5,2252% |
| 2022 |  48.431.235.940  |  1.555.132.539.181  | 3,1143% |
| 2023 |  104.978.971.664  |  1.551.246.449.863  | 6,7674% |
| BMRS     | 2020 |  14.942.689  |  588.143.372  | 2,5407% |
| 2021 |  138.822.717  |  980.443.926  | 14,1592% |
| 2022 |  174.475.891  |  1.080.234.251  | 16,1517% |
| 2023 |  197.647.562  |  1.104.813.604  | 17,8897% |
| BRPT    | 2020 |  2.666.341  |  7.689.555  | 34,6748% |
| 2021 |  2.710.177  |  9.241.551  | 29,3260% |
| 2022 |  2.850.136  |  9.248.254  | 30,8181% |
| 2023 |  2.963.984  |  10.149.666  | 29,2028% |
| EKAD    | 2020 |  474.173.694.707  |  1.081.979.820.386  | 43,8246% |
| 2021 |  459.573.571.345  |  1.165.564.745.263  | 39,4293% |
| 2022 |  467.945.008.363  |  1.221.291.885.832  | 38,3156% |
| 2023 |  462.883.735.481  |  1.247.265.694.706  | 37,1119% |
| IFII     | 2020 |  714.336.773.006  |  1.074.238.575.525  | 66,4970% |
| 2021 |  723.626.672.500  |  1.158.730.182.419  | 62,4500% |
| 2022 |  1.312.231.513.700  |  1.746.807.361.866  | 75,1217% |
| 2023 |  1.354.808.575.383  |  1.894.388.459.807  | 71,5169% |
| IGAR    | 2020 |  140.087.552.996  |  665.863.417.235  | 21,0385% |
| 2021 |  126.819.959.998  |  809.371.584.010  | 15,6689% |
| 2022 |  121.859.771.717  |  863.638.556.466  | 14,1100% |
| 2023 |  136.363.047.184  |  908.807.798.500  | 15,0046% |
| INCI    | 2020 |  180.384.817.033  |  444.865.800.672  | 40,5481% |
| 2021 |  181.335.559.724  |  510.698.600.200  | 35,5074% |
| 2022 |  190.944.179.433  |  496.010.534.463  | 38,4960% |
| 2023 |  190.762.670.371  |  92.567.875.766  | 206,0787% |
| INKP    | 2020 |  3.501.301  |  8.496.277  | 41,2098% |
| 2021 |  3.465.640  |  8.978.445  | 38,5996% |
| 2022 |  3.293.157  |  9.640.721  | 34,1588% |
| 2023 |  3.329.989  |  10.125.138  | 32,8883% |
| INTP    | 2020 |  14.397.092  |  27.344.672  | 52,6504% |
| 2021 |  14.342.412  |  26.136.114  | 54,8758% |
| 2022 |  14.894.921  |  25.706.169  | 57,9430% |
| 2023 |  19.155.749  |  29.649.645  | 64,6070% |
| LTLS    | 2020 |  1.828.809  |  5.524.302  | 33,1048% |
| 2021 |  1.815.374  |  6.226.014  | 29,1579% |
| 2022 |  1.821.992  |  6.094.139  | 29,8974% |
| 2023 |  1.754.813  |  5.628.540  | 31,1771% |
| MDKI    | 2020 |  619.182  |  973.684  | 63,5917% |
| 2021 |  609.238  |  9.854  | 6182,6466% |
| 2022 |  639.363  |  1.045.929  | 61,1287% |
| 2023 |  628.901  |  1.064.546  | 59,0769% |
| PBID    | 2020 |  736.342.962  |  2.421.301.079  | 30,4110% |
| 2021 |  1.017.327.697  |  2.801.186.958  | 36,3177% |
| 2022 |  1.061.752.620  |  3.040.363.137  | 34,9219% |
| 2023 |  1.093.886.622  |  3.196.352.644  | 34,2230% |
| SAMF    | 2020 |  300.913.388.255  |  1.342.071.492.913  | 22,4216% |
| 2021 |  309.524.775.723  |  1.763.123.879.245  | 17,5555% |
| 2022 |  378.737.389.610  |  3.097.781.579.099  | 12,2261% |
| 2023 |  391.553.802.563  |  2.793.664.505.857  | 14,0158% |
| SMBR    | 2020 |  4.242.524.144  |  5.737.175.560  | 73,9480% |
| 2021 |  4.132.635.897  |  5.817.745.619  | 71,0350% |
| 2022 |  4.081.841.325  |  5.242.724.933  | 77,8572% |
| 2023 |  3.955.399.358  |  4.856.730.638  | 81,4416% |
| SMGR    | 2020 |  56.053.483  |  78.006.244  | 71,8577% |
| 2021 |  54.720.267  |  76.504.240  | 71,5258% |
| 2022 |  57.805.992  |  82.960.012  | 69,6793% |
| 2023 |  56.771.009  |  81.820.529  | 69,3848% |
| SMKL    | 2020 |  828.456.313.132  |  1.672.515.743.467  | 49,5335% |
| 2021 |  819.645.497.956  |  1.911.921.812.381  | 42,8702% |
| 2022 |  1.024.913.209.712  |  2.024.398.917.353  | 50,6280% |
| 2023 |  1.065.226.128.198  |  1.890.946.951.343  | 56,3329% |
| SPMA    | 2020 |  1.659.143.550.952  |  2.316.065.006.133  | 71,6363% |
| 2021 |  1.711.988.805.498  |  2.746.153.295.147  | 62,3413% |
| 2022 |  1.829.176.330.361  |  3.239.231.499.990  | 56,4695% |
| 2023 |  1.874.980.658.152  |  3.303.922.519.911  | 56,7501% |
| SRSN    | 2020 |  319.819.738  |  906.846.895  | 35,2672% |
| 2021 |  324.351.860  |  860.162.908  | 37,7082% |
| 2022 |  334.310.147  |  876.602.301  | 38,1370% |
| 2023 |  341.181.169  |  936.697.851  | 36,4238% |
| TKIM    | 2020 |  887.533  |  3.073.164  | 28,8801% |
| 2021 |  837.203  |  3.161.834  | 26,4784% |
| 2022 |  801.405  |  3.545.180  | 22,6055% |
| 2023 |  807.835  |  3.609.918  | 22,3782% |
| WTON | 2020 |  3.097.821.492.140  |  8.509.017.299.594  | 36,4063% |
| 2021 |  3.210.852.044.467  |  8.928.183.492.920  | 35,9631% |
| 2022 |  3.045.751.191.074  |  9.447.528.704.261  | 32,2386% |
| 2023 |  3.003.465.305.734  |  7.631.670.664.176  | 39,3553% |
| MEAN  | 115,5598% |
| MAX | 6182,6466% |
| MIN | 2,5407% |

**Lampiran 5 Hasil Perhitungan Ukuran Perusahaan Periode 2020 -2023**

$Size=LN (Total Asset$)

|  |  |  |  |
| --- | --- | --- | --- |
| **Perusahaan** | **Tahun** | **Total Asset** | jumlah  |
| ANTM     | 2020 |  31.729.513  | 17,27275782 |
| 2021 |  32.916.154  | 17,3094741 |
| 2022 |  33.637.271  | 17,33114527 |
| 2023 |  42.851.329  | 17,57324722 |
| BMSR    | 2020 |  706.288.449.539  | 27,28328956 |
| 2021 |  977.129.726.928  | 27,60788526 |
| 2022 |  1.555.132.539.181  | 28,07258189 |
| 2023 |  1.551.246.449.863  | 28,07007988 |
| BMRS     | 2020 |  588.143.372  | 20,19248131 |
| 2021 |  980.443.926  | 20,70351601 |
| 2022 |  1.080.234.251  | 20,80044375 |
| 2023 |  1.104.813.604  | 20,82294247 |
| BRPT    | 2020 |  7.689.555  | 15,85537347 |
| 2021 |  9.241.551  | 16,03922029 |
| 2022 |  9.248.254  | 16,03994533 |
| 2023 |  10.149.666  | 16,13295136 |
| EKAD    | 2020 |  1.081.979.820.386  | 27,70981365 |
| 2021 |  1.165.564.745.263  | 27,78422685 |
| 2022 |  1.221.291.885.832  | 27,83093034 |
| 2023 |  1.247.265.694.706  | 27,85197483 |
| IFII     | 2020 |  1.074.238.575.525  | 27,70263322 |
| 2021 |  1.158.730.182.419  | 27,77834585 |
| 2022 |  1.746.807.361.866  | 28,18881087 |
| 2023 |  1.894.388.459.807  | 28,26991719 |
| IGAR    | 2020 |  665.863.417.235  | 27,22435041 |
| 2021 |  809.371.584.010  | 27,41952396 |
| 2022 |  863.638.556.466  | 27,48442018 |
| 2023 |  908.807.798.500  | 27,53539947 |
| INCI    | 2020 |  444.865.800.672  | 26,8210385 |
| 2021 |  510.698.600.200  | 26,95904543 |
| 2022 |  496.010.534.463  | 26,929863 |
| 2023 |  92.567.875.766  | 25,251208 |
| INKP    | 2020 |  8.496.277  | 15,95513863 |
| 2021 |  8.978.445  | 16,01033726 |
| 2022 |  9.640.721  | 16,08150646 |
| 2023 |  10.125.138  | 16,1305318 |
| INTP    | 2020 |  27.344.672  | 17,12403226 |
| 2021 |  26.136.114  | 17,07882859 |
| 2022 |  25.706.169  | 17,06224156 |
| 2023 |  29.649.645  | 17,20496071 |
| LTLS    | 2020 |  5.524.302  | 15,52466746 |
| 2021 |  6.226.014  | 15,64424688 |
| 2022 |  6.094.139  | 15,62283805 |
| 2023 |  5.628.540  | 15,54336064 |
| MDKI    | 2020 |  973.684  | 13,78884209 |
| 2021 |  9.854  | 9,195632743 |
| 2022 |  1.045.929  | 13,86041604 |
| 2023 |  1.064.546  | 13,87805898 |
| PBID    | 2020 |  2.421.301.079  | 21,60757087 |
| 2021 |  2.801.186.958  | 21,75330908 |
| 2022 |  3.040.363.137  | 21,8352428 |
| 2023 |  3.196.352.644  | 21,8852762 |
| SAMF    | 2020 |  1.342.071.492.913  | 27,92523543 |
| 2021 |  1.763.123.879.245  | 28,19810828 |
| 2022 |  3.097.781.579.099  | 28,76170735 |
| 2023 |  2.793.664.505.857  | 28,65837529 |
| SMBR    | 2020 |  5.737.175.560  | 22,47023286 |
| 2021 |  5.817.745.619  | 22,48417867 |
| 2022 |  5.242.724.933  | 22,38010723 |
| 2023 |  4.856.730.638  | 22,30363134 |
| SMGR    | 2020 |  78.006.244  | 18,17229943 |
| 2021 |  76.504.240  | 18,15285672 |
| 2022 |  82.960.012  | 18,23386927 |
| 2023 |  81.820.529  | 18,22003874 |
| SMKL    | 2020 |  1.672.515.743.467  | 28,14535004 |
| 2021 |  1.911.921.812.381  | 28,27913004 |
| 2022 |  2.024.398.917.353  | 28,33629394 |
| 2023 |  1.890.946.951.343  | 28,26809885 |
| SPMA    | 2020 |  2.316.065.006.133  | 28,47089074 |
| 2021 |  2.746.153.295.147  | 28,64122225 |
| 2022 |  3.239.231.499.990  | 28,80635723 |
| 2023 |  3.303.922.519.911  | 28,82613152 |
| SRSN    | 2020 |  906.846.895  | 20,62548419 |
| 2021 |  860.162.908  | 20,57263236 |
| 2022 |  876.602.301  | 20,59156397 |
| 2023 |  936.697.851  | 20,65787132 |
| TKIM    | 2020 |  3.073.164  | 14,93821821 |
| 2021 |  3.161.834  | 14,9666628 |
| 2022 |  3.545.180  | 15,08109949 |
| 2023 |  3.609.918  | 15,09919562 |
| WTON | 2020 |  8.509.017.299.594  | 29,77214758 |
| 2021 |  8.928.183.492.920  | 29,82023407 |
| 2022 |  9.447.528.704.261  | 29,87677431 |
| 2023 |  7.631.670.664.176  | 29,6633279 |
| MEAN  | 22,19089527 |
| MAX | 29,87677431 |
| MIN | 9,195632743 |

**Lampiran 6 Hasil Perhitungan *Operating Leverage* Periode 2020 -2023**

*Degree of Operating Leverage (DOL)* **=** $\frac{\%∆EBIT}{\%∆Sales} atau \frac{C}{X}$

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Perusahaan** | **Tahun** | **Δ EBIT** | **JUMLAH** | **Δ SALES** | **JUMLAH** | **DOL** |
| ANTM     | 2020 |  1.641.178  | 3043508 |  2.737.246.100  | 38445594 | 0,0792 |
| 2021 |  3.043.509  | 5214770 |  38.445.595  | 45930355 | 0,1135 |
| 2022 |  5.214.771  | 3854480 |  45.930.356  | 41047692 | 0,0939 |
| 2023 |  3.854.481  | 12625968439 |  41.047.693  | 25973 | 486118,9866 |
| BMSR    | 2020 |  12.625.968.440  | 241843074594 |  25.974  | 3309550194030 | 0,0731 |
| 2021 |  241.843.074.595  | 407157095283 |  3.309.550.194.031  | 4830287518790 | 0,0843 |
| 2022 |  407.157.095.284  | 210259609832 |  4.830.287.518.791  | 3859879267940 | 0,0545 |
| 2023 |  210.259.609.833  | 13841140 |  3.859.879.267.941  | 8343694 | 1,6589 |
| BMRS     | 2020 |  13.841.141  | 121292273 |  8.343.695  | 10578247 | 11,4662 |
| 2021 |  121.292.274  | 32542919 | 10578248 | 11644444 | 2,7947 |
| 2022 |  32.542.920  | 17459212 | 11644445 | 46637765 | 0,3744 |
| 2023 |  17.459.213  | 250570 | 46637766 | 2334169 | 0,1073 |
| BRPT    | 2020 |  250.571  | 48131 | 2334170 | 3155655 | 0,0153 |
| 2021 |  48.132  | 155422 | 3155656 | 2961531 | 0,0525 |
| 2022 |  155.423  | 223217 | 2961532 | 2760358 | 0,0809 |
| 2023 |  223.218  | 123522654769 | 2760359 | 671540878727 | 0,1839 |
| EKAD    | 2020 |  123.522.654.770  | 137720156179 | 671540878728 | 629879334778 | 0,2186 |
| 2021 |  137.720.156.180  | 97911441931 | 629879334779 | 614476876091 | 0,1593 |
| 2022 |  97.911.441.932  | 87372045332 | 614476876092 | 518358927117 | 0,1686 |
| 2023 |  87.372.045.333  | 96157039364 | 518358927118 | 682021210513 | 0,1410 |
| IFII     | 2020 |  96.157.039.365  | 105591061430 | 682021210514 | 714581513384 | 0,1478 |
| 2021 |  105.591.061.431  | 124832922026 | 714581513385 | 867146336663 | 0,1440 |
| 2022 |  124.832.922.027  | 129817088098 | 867146336664 | 986989741726 | 0,1315 |
| 2023 |  129.817.088.099  | 83166786328 | 986989741727 | 739402296029 | 0,1125 |
| IGAR    | 2020 |  83.166.786.329  | 135948996650 | 739402296030 | 970111806481 | 0,1401 |
| 2021 |  135.948.996.651  | 133379287739 | 970111806482 | 1083672730659 | 0,1231 |
| 2022 |  133.379.287.740  | 71540980395 | 1083672730660 | 857775074317 | 0,0834 |
| 2023 |  71.540.980.396  | 38393758748 | 857775074318 | 394017538407 | 0,0974 |
| INCI    | 2020 |  38.393.758.749  | 13788739151 | 394017538408 | 520716778852 | 0,0265 |
| 2021 |  13.788.739.152  | 31504050175 | 520716778853 | 478206615318 | 0,0659 |
| 2022 |  31.504.050.176  | 22667633834 | 478206615319 | 378122098585 | 0,0599 |
| 2023 |  22.667.633.835  | 383436 | 378122098586 | 2986032 | 0,1284 |
| INKP    | 2020 |  383.437  | 662634 | 2986033 | 3516585 | 0,1884 |
| 2021 |  662.635  | 1047498 | 3516586 | 4002631 | 0,2617 |
| 2022 |  1.047.499  | 549650 | 4002632 | 3479017 | 0,1580 |
| 2023 |  549.651  | 2148327 | 3479018 | 14184321 | 0,1515 |
| INTP    | 2020 |  2.148.328  | 2234001 | 14184322 | 14771905 | 0,1512 |
| 2021 |  2.234.002  | 2289308 | 14771906 | 16328277 | 0,1402 |
| 2022 |  2.289.309  | 2396347 | 16328278 | 17949755 | 0,1335 |
| 2023 |  2.396.348  | 197744 | 17949756 | 5592337 | 0,0354 |
| LTLS    | 2020 |  197.745  | 440607 | 5592338 | 6635543 | 0,0664 |
| 2021 |  440.608  | 44062 | 6635544 | 7879114 | 0,0056 |
| 2022 |  44.063  | 23383 | 7879115 | 7316901 | 0,0032 |
| 2023 |  23.384  | 50095 | 7316902 | 349982 | 0,1431 |
| MDKI    | 2020 |  50.096  | 47044 | 349983 | 397307 | 0,1184 |
| 2021 |  47.045  | 49054 | 397308 | 486875 | 0,1008 |
| 2022 |  49.055  | 61523 | 486876 | 4706 | 13,0733 |
| 2023 |  61.524  | 489217621 | 4707 | 3870552459 | 0,1264 |
| PBID    | 2020 |  489.217.622  | 525914219 | 3870552460 | 4441512772 | 0,1184 |
| 2021 |  525.914.220  | 453472988 | 4441512773 | 5030424254 | 0,0901 |
| 2022 |  453.472.989  | 479222204 | 5030424255 | 4703224342 | 0,1019 |
| 2023 |  479.222.205  | 150386933245 | 4703224343 | 1409226181519 | 0,1067 |
| SAMF    | 2020 |  150.386.933.246  | 218507276808 | 1409226181520 | 1852362345298 | 0,1180 |
| 2021 |  218.507.276.809  | 441547410615 | 1852362345299 | 3689403867253 | 0,1197 |
| 2022 |  441.547.410.616  | 536965341068 | 3689403867254 | 4463507984780 | 0,1203 |
| 2023 |  536.965.341.069  | 36467601 | 4463507984781 | 1721907149 | 0,0212 |
| SMBR    | 2020 |  36.467.602  | 68354163 | 1721907150 | 1751585769 | 0,0390 |
| 2021 |  68.354.164  | 102080730 | 1751585770 | 1881767355 | 0,0542 |
| 2022 |  102.080.731  | 162583377 | 1881767356 | 2040679389 | 0,0797 |
| 2023 |  162.583.378  | 3488649 | 2040679390 | 35171667 | 0,0992 |
| SMGR    | 2020 |  3.488.650  | 3470136 | 35171668 | 34957870 | 0,0993 |
| 2021 |  3.470.137  | 3298834 | 34957871 | 36378596 | 0,0907 |
| 2022 |  3.298.835  | 3303759 | 36378597 | 38651359 | 0,0855 |
| 2023 |  3.303.760  | 62716497951 | 38651360 | 1697782916088 | 0,0369 |
| SMKL    | 2020 |  62.716.497.952  | 139216912352 | 1697782916089 | 2119868420178 | 0,0657 |
| 2021 |  139.216.912.353  | 102140064661 | 2119868420179 | 2223928484186 | 0,0459 |
| 2022 |  102.140.064.662  | 20368216663 | 2223928484187 | 1739300469185 | 0,0117 |
| 2023 |  20.368.216.664  | 195503438221 | 1739300469186 | 2151494981967 | 0,0909 |
| SPMA    | 2020 |  195.503.438.222  | 377509626633 | 2151494981968 | 2794452671850 | 0,1351 |
| 2021 |  377.509.626.634  | 431445937155 | 2794452671851 | 3138054094848 | 0,1375 |
| 2022 |  431.445.937.156  | 237848824986 | 3138054094849 | 2658520983179 | 0,0895 |
| 2023 |  237.848.824.987  | 61027866 | 2658520983180 | 890996865 | 0,0685 |
| SRSN    | 2020 |  61.027.867  | 32257287 | 890996866 | 907832648 | 0,0355 |
| 2021 |  32.257.288  | 44423332 | 907832649 | 977707590 | 0,0454 |
| 2022 |  44.423.333  | 74791678 | 977707591 | 1026705443 | 0,0728 |
| 2023 |  74.791.679  | 152978 | 1026705444 | 866452 | 0,1766 |
| TKIM    | 2020 |  152.979  | 257532 | 866453 | 1024458 | 0,2514 |
| 2021 |  257.533  | 470248 | 1024459 | 1143592 | 0,4112 |
| 2022 |  470.249  | 184660 | 1143593 | 1073833 | 0,1720 |
| 2023 |  184.661  | 130504809968 | 1073834 | 4803359291717 | 0,0272 |
| WTON    | 2020 |  130.504.809.969  | 78646542745 | 4803359291718 | 4312853243802 | 0,0182 |
| 2021 |  78.646.542.746  | 249506092195 | 4312853243803 | 6003788032166 | 0,0416 |
| 2022 |  249.506.092.196  | 42833016210 | 6003788032167 | 4203170642939 | 0,0102 |
| 2023 |  42.833.016.211  | 42833016210 | 4203170642940 | 4203170642939 | 0,0102 |
| MEAN | 5787,5753 |
| MAX | 486118,9866 |
| MIN | 0,0032 |

**Lampiran 7 Hasil Perhitungan Risiko BisnisPeriode 2020 -2023**

*Basic Earning Power Ratio (BEPR)* **=** $\frac{EBIT}{Total Aktiva}$

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Perusahaan** | **Tahun** | **EBIT** | **Total Aktiva** | **JUMLAH** |
| ANTM     | 2020 |  1.641.178  |  31.729.513  | 0,051724021 |
| 2021 |  3.043.509  |  32.916.154  | 0,092462473 |
| 2022 |  5.214.771  |  33.637.271  | 0,15502955 |
| 2023 |  3.854.481  |  42.851.329  | 0,089950092 |
| BMSR    | 2020 |  12.625.968.440  |  706.288.449.539  | 0,017876504 |
| 2021 |  241.843.074.595  |  977.129.726.928  | 0,247503548 |
| 2022 |  407.157.095.284  |  1.555.132.539.181  | 0,261815045 |
| 2023 |  210.259.609.833  |  1.551.246.449.863  | 0,135542363 |
| BMRS     | 2020 |  13.841.141  |  588.143.372  | 0,023533617 |
| 2021 |  121.292.274  |  980.443.926  | 0,123711587 |
| 2022 |  32.542.920  |  1.080.234.251  | 0,030125799 |
| 2023 |  17.459.213  |  1.104.813.604  | 0,015802858 |
| BRPT    | 2020 |  250.571  |  7.689.555  | 0,032585891 |
| 2021 |  48.132  |  9.241.551  | 0,005208217 |
| 2022 |  155.423  |  9.248.254  | 0,016805659 |
| 2023 |  223.218  |  10.149.666  | 0,021992645 |
| EKAD    | 2020 |  123.522.654.770  |  1.081.979.820.386  | 0,114163548 |
| 2021 |  137.720.156.180  |  1.165.564.745.263  | 0,118157448 |
| 2022 |  97.911.441.932  |  1.221.291.885.832  | 0,080170386 |
| 2023 |  87.372.045.333  |  1.247.265.694.706  | 0,070050869 |
| IFII     | 2020 |  96.157.039.365  |  1.074.238.575.525  | 0,08951181 |
| 2021 |  105.591.061.431  |  1.158.730.182.419  | 0,091126531 |
| 2022 |  124.832.922.027  |  1.746.807.361.866  | 0,071463474 |
| 2023 |  129.817.088.099  |  1.894.388.459.807  | 0,068527174 |
| IGAR    | 2020 |  83.166.786.329  |  665.863.417.235  | 0,124900669 |
| 2021 |  135.948.996.651  |  809.371.584.010  | 0,167968581 |
| 2022 |  133.379.287.740  |  863.638.556.466  | 0,154438783 |
| 2023 |  71.540.980.396  |  908.807.798.500  | 0,078719593 |
| INCI    | 2020 |  38.393.758.749  |  444.865.800.672  | 0,086304136 |
| 2021 |  13.788.739.152  |  510.698.600.200  | 0,026999759 |
| 2022 |  31.504.050.176  |  496.010.534.463  | 0,063514881 |
| 2023 |  22.667.633.835  |  92.567.875.766  | 0,244875813 |
| INKP    | 2020 |  383.437  |  8.496.277  | 0,045130002 |
| 2021 |  662.635  |  8.978.445  | 0,073802869 |
| 2022 |  1.047.499  |  9.640.721  | 0,108653596 |
| 2023 |  549.651  |  10.125.138  | 0,054285779 |
| INTP    | 2020 |  2.148.328  |  27.344.672  | 0,078564775 |
| 2021 |  2.234.002  |  26.136.114  | 0,085475676 |
| 2022 |  2.289.309  |  25.706.169  | 0,089056794 |
| 2023 |  2.396.348  |  29.649.645  | 0,080822148 |
| LTLS    | 2020 |  197.745  |  5.524.302  | 0,035795472 |
| 2021 |  440.608  |  6.226.014  | 0,070768874 |
| 2022 |  44.063  |  6.094.139  | 0,00723039 |
| 2023 |  23.384  |  5.628.540  | 0,004154541 |
| MDKI    | 2020 |  50.096  |  973.684  | 0,051449957 |
| 2021 |  47.045  |  9.854  | 4,774203369 |
| 2022 |  49.055  |  1.045.929  | 0,046900889 |
| 2023 |  61.524  |  1.064.546  | 0,057793651 |
| PBID    | 2020 |  489.217.622  |  2.421.301.079  | 0,202047414 |
| 2021 |  525.914.220  |  2.801.186.958  | 0,187746919 |
| 2022 |  453.472.989  |  3.040.363.137  | 0,14915093 |
| 2023 |  479.222.205  |  3.196.352.644  | 0,149927827 |
| SAMF    | 2020 |  150.386.933.246  |  1.342.071.492.913  | 0,112055829 |
| 2021 |  218.507.276.809  |  1.763.123.879.245  | 0,123931891 |
| 2022 |  441.547.410.616  |  3.097.781.579.099  | 0,142536651 |
| 2023 |  536.965.341.069  |  2.793.664.505.857  | 0,192208241 |
| SMBR    | 2020 |  36.467.602  |  5.737.175.560  | 0,006356368 |
| 2021 |  68.354.164  |  5.817.745.619  | 0,011749253 |
| 2022 |  102.080.731  |  5.242.724.933  | 0,01947093 |
| 2023 |  162.583.378  |  4.856.730.638  | 0,033475889 |
| SMGR    | 2020 |  3.488.650  |  78.006.244  | 0,044722702 |
| 2021 |  3.470.137  |  76.504.240  | 0,045358754 |
| 2022 |  3.298.835  |  82.960.012  | 0,039764158 |
| 2023 |  3.303.760  |  81.820.529  | 0,040378131 |
| SMKL    | 2020 |  62.716.497.952  |  1.672.515.743.467  | 0,037498301 |
| 2021 |  139.216.912.353  |  1.911.921.812.381  | 0,07281517 |
| 2022 |  102.140.064.662  |  2.024.398.917.353  | 0,050454515 |
| 2023 |  20.368.216.664  |  1.890.946.951.343  | 0,010771437 |
| SPMA    | 2020 |  195.503.438.222  |  2.316.065.006.133  | 0,084411896 |
| 2021 |  377.509.626.634  |  2.746.153.295.147  | 0,137468519 |
| 2022 |  431.445.937.156  |  3.239.231.499.990  | 0,133193919 |
| 2023 |  237.848.824.987  |  3.303.922.519.911  | 0,071989831 |
| SRSN    | 2020 |  61.027.867  |  906.846.895  | 0,06729677 |
| 2021 |  32.257.288  |  860.162.908  | 0,037501371 |
| 2022 |  44.423.333  |  876.602.301  | 0,050676724 |
| 2023 |  74.791.679  |  936.697.851  | 0,079846109 |
| TKIM    | 2020 |  152.979  |  3.073.164  | 0,04977899 |
| 2021 |  257.533  |  3.161.834  | 0,081450513 |
| 2022 |  470.249  |  3.545.180  | 0,132644605 |
| 2023 |  184.661  |  3.609.918  | 0,051153794 |
| WTON    | 2020 |  130.504.809.969  |  8.509.017.299.594  | 0,015337236 |
| 2021 |  78.646.542.746  |  8.928.183.492.920  | 0,008808796 |
| 2022 |  249.506.092.196  |  9.447.528.704.261  | 0,026409668 |
| 2023 |  42.833.016.211  |  7.631.670.664.176  | 0,005612535 |
| MEAN | 0,135031603 |
| MAX | 4,774203369 |
| MIN | 0,004154541 |

**Lampiran 8 Uji Statistik Deskriptif**

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| STRUKTUR MODAL | 76 | 22.00 | 2186.00 | 677.8289 | 494.14997 |
| STRUKTUR AKTIVA | 76 | 25.00 | 814.00 | 413.9737 | 196.83726 |
| UKURAN PERUSAHAAN | 76 | 13789.00 | 29877.00 | 22083.0526 | 5491.40608 |
| OPERATING LEVERAGE | 76 | 32.00 | 130733.00 | 4615.7237 | 19840.28599 |
| RISIKO BISNIS | 76 | 42.00 | 2618.00 | 785.0395 | 566.79316 |
| Valid N (listwise) | 76 |  |  |  |  |

**Lampiran 9 Hasil Uji Normalitas**



|  |
| --- |
| **One-Sample Kolmogorov-Smirnov Test** |
|  | Unstandardized Residual |
| N | 76 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | 461.33637707 |
| Most Extreme Differences | Absolute | .069 |
| Positive | .069 |
| Negative | -.041 |
| Test Statistic | .069 |
| Asymp. Sig. (2-tailed) | .200c,d |

**Lampiran 10 Hasil Uji Multikolenieritas**

|  |
| --- |
|  **Coefficientsa** |
| Model | Collinearity Statistics |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| STRUKTUR AKTIVA | .876 | 1.141 |
| UKURAN PERUSAHAAN | .892 | 1.122 |
| OPERATING LEVERAGE | .910 | 1.099 |
| RISIKO BISNIS | .760 | 1.316 |
|  |

**Lampiran 11 Hasil Uji Autokorelasi**

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .344a | .119 | .068 | 412.06875 | 1.825 |

**Lampiran 12 Hasil Uji Heteroskedastisitas**

**Lampiran 13 Hasil Regresi Linier Berganda**

|  |
| --- |
|  |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 568.617 | 178.224 |  | 3.190 | .002 |
| STRUKTUR AKTIVA | -.817 | .358 | -.274 | -2.285 | .025 |
| UKURAN PERUSAHAAN | .002 | .013 | -.016 | .136 | .892 |
| OPERATING LEVERAGE | -.005 | .002 | -.276 | -2.345 | .022 |
| RISIKO BISNIS | -.151 | .113 | -.171 | -1.331 | .188 |
|  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 568.617 | 178.224 |  | 3.190 | .002 |
| STRUKTUR AKTIVA | -.817 | .358 | -.274 | -2.285 | .025 |
| UKURAN PERUSAHAAN | .002 | .013 | -.016 | .136 | .892 |
| OPERATING LEVERAGE | -.005 | .002 | -.276 | -2.345 | .022 |
| RISIKO BISNIS | -.151 | .113 | -.171 | -1.331 | .188 |
|  |

**Lampiran 14 Hasil Uji Signifikan Parsial (Uji t)**

**Lampiran 15 Hasil Uji Signifikan Simultan (Uji f)**

|  |
| --- |
| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 1598381.886 | 4 | 399595.471 | 2.353 | .062b |
| Residual | 11886046.017 | 70 | 169800.657 |  |  |
| Total | 13484427.902 | 74 |  |  |  |

**Lampiran 16 Hasil Uji Koefisien Determinasi (R2)**

|  |
| --- |
|  **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .358a | .128 | .079 | 474.15372 |
|  |

**Lampiran 17 Tabel Uji t**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Pr****df** | **0.25****0.50** | **0.10****0.20** | **0.05****0.10** | **0.025****0.050** | **0.01****0.02** | **0.005****0.010** | **0.001****0.002** |
| **1** | 1.00000 | 3.07768 | 6.31375 | 12.70620 | 31.82052 | 63.65674 | 318.30884 |
| **2** | 0.81650 | 1.88562 | 2.91999 | 4.30265 | 6.96456 | 9.92484 | 22.32712 |
| **3** | 0.76489 | 1.63774 | 2.35336 | 3.18245 | 4.54070 | 5.84091 | 10.21453 |
| **4** | 0.74070 | 1.53321 | 2.13185 | 2.77645 | 3.74695 | 4.60409 | 7.17318 |
| **5** | 0.72669 | 1.47588 | 2.01505 | 2.57058 | 3.36493 | 4.03214 | 5.89343 |
| **6** | 0.71756 | 1.43976 | 1.94318 | 2.44691 | 3.14267 | 3.70743 | 5.20763 |
| **7** | 0.71114 | 1.41492 | 1.89458 | 2.36462 | 2.99795 | 3.49948 | 4.78529 |
| **8** | 0.70639 | 1.39682 | 1.85955 | 2.30600 | 2.89646 | 3.35539 | 4.50079 |
| **9** | 0.70272 | 1.38303 | 1.83311 | 2.26216 | 2.82144 | 3.24984 | 4.29681 |
| **10** | 0.69981 | 1.37218 | 1.81246 | 2.22814 | 2.76377 | 3.16927 | 4.14370 |
| **11** | 0.69745 | 1.36343 | 1.79588 | 2.20099 | 2.71808 | 3.10581 | 4.02470 |
| **12** | 0.69548 | 1.35622 | 1.78229 | 2.17881 | 2.68100 | 3.05454 | 3.92963 |
| **13** | 0.69383 | 1.35017 | 1.77093 | 2.16037 | 2.65031 | 3.01228 | 3.85198 |
| **14** | 0.69242 | 1.34503 | 1.76131 | 2.14479 | 2.62449 | 2.97684 | 3.78739 |
| **15** | 0.69120 | 1.34061 | 1.75305 | 2.13145 | 2.60248 | 2.94671 | 3.73283 |
| **16** | 0.69013 | 1.33676 | 1.74588 | 2.11991 | 2.58349 | 2.92078 | 3.68615 |
| **17** | 0.68920 | 1.33338 | 1.73961 | 2.10982 | 2.56693 | 2.89823 | 3.64577 |
| **18** | 0.68836 | 1.33039 | 1.73406 | 2.10092 | 2.55238 | 2.87844 | 3.61048 |
| **19** | 0.68762 | 1.32773 | 1.72913 | 2.09302 | 2.53948 | 2.86093 | 3.57940 |
| **20** | 0.68695 | 1.32534 | 1.72472 | 2.08596 | 2.52798 | 2.84534 | 3.55181 |
| **21** | 0.68635 | 1.32319 | 1.72074 | 2.07961 | 2.51765 | 2.83136 | 3.52715 |
| **22** | 0.68581 | 1.32124 | 1.71714 | 2.07387 | 2.50832 | 2.81876 | 3.50499 |
| **23** | 0.68531 | 1.31946 | 1.71387 | 2.06866 | 2.49987 | 2.80734 | 3.48496 |
| **24** | 0.68485 | 1.31784 | 1.71088 | 2.06390 | 2.49216 | 2.79694 | 3.46678 |
| **25** | 0.68443 | 1.31635 | 1.70814 | 2.05954 | 2.48511 | 2.78744 | 3.45019 |
| **26** | 0.68404 | 1.31497 | 1.70562 | 2.05553 | 2.47863 | 2.77871 | 3.43500 |
| **27** | 0.68368 | 1.31370 | 1.70329 | 2.05183 | 2.47266 | 2.77068 | 3.42103 |
| **28** | 0.68335 | 1.31253 | 1.70113 | 2.04841 | 2.46714 | 2.76326 | 3.40816 |
| **29** | 0.68304 | 1.31143 | 1.69913 | 2.04523 | 2.46202 | 2.75639 | 3.39624 |
| **30** | 0.68276 | 1.31042 | 1.69726 | 2.04227 | 2.45726 | 2.75000 | 3.38518 |
| **31** | 0.68249 | 1.30946 | 1.69552 | 2.03951 | 2.45282 | 2.74404 | 3.37490 |
| **32** | 0.68223 | 1.30857 | 1.69389 | 2.03693 | 2.44868 | 2.73848 | 3.36531 |
| **33** | 0.68200 | 1.30774 | 1.69236 | 2.03452 | 2.44479 | 2.73328 | 3.35634 |
| **34** | 0.68177 | 1.30695 | 1.69092 | 2.03224 | 2.44115 | 2.72839 | 3.34793 |
| **35** | 0.68156 | 1.30621 | 1.68957 | 2.03011 | 2.43772 | 2.72381 | 3.34005 |
| **36** | 0.68137 | 1.30551 | 1.68830 | 2.02809 | 2.43449 | 2.71948 | 3.33262 |
| **37** | 0.68118 | 1.30485 | 1.68709 | 2.02619 | 2.43145 | 2.71541 | 3.32563 |
| **38** | 0.68100 | 1.30423 | 1.68595 | 2.02439 | 2.42857 | 2.71156 | 3.31903 |
| **39** | 0.68083 | 1.30364 | 1.68488 | 2.02269 | 2.42584 | 2.70791 | 3.31279 |
| **40** | 0.68067 | 1.30308 | 1.68385 | 2.02108 | 2.42326 | 2.70446 | 3.30688 |
| **41** | 0.68052 | 1.30254 | 1.68288 | 2.01954 | 2.42080 | 2.70118 | 3.30127 |
| **42** | 0.68038 | 1.30204 | 1.68195 | 2.01808 | 2.41847 | 2.69807 | 3.29595 |
| **43** | 0.68024 | 1.30155 | 1.68107 | 2.01669 | 2.41625 | 2.69510 | 3.29089 |
| **44** | 0.68011 | 1.30109 | 1.68023 | 2.01537 | 2.41413 | 2.69228 | 3.28607 |
| **45** | 0.67998 | 1.30065 | 1.67943 | 2.01410 | 2.41212 | 2.68959 | 3.28148 |
| **46** | 0.67986 | 1.30023 | 1.67866 | 2.01290 | 2.41019 | 2.68701 | 3.27710 |
| **47** | 0.67975 | 1.29982 | 1.67793 | 2.01174 | 2.40835 | 2.68456 | 3.27291 |
| **48** | 0.67964 | 1.29944 | 1.67722 | 2.01063 | 2.40658 | 2.68220 | 3.26891 |
| **49** | 0.67953 | 1.29907 | 1.67655 | 2.00958 | 2.40489 | 2.67995 | 3.26508 |
| **50** | 0.67943 | 1.29871 | 1.67591 | 2.00856 | 2.40327 | 2.67779 | 3.26141 |
| **51** | 0.67933 | 1.29837 | 1.67528 | 2.00758 | 2.40172 | 2.67572 | 3.25789 |
| **52** | 0.67924 | 1.29805 | 1.67469 | 2.00665 | 2.40022 | 2.67373 | 3.25451 |
| **53** | 0.67915 | 1.29773 | 1.67412 | 2.00575 | 2.39879 | 2.67182 | 3.25127 |
| **54** | 0.67906 | 1.29743 | 1.67356 | 2.00488 | 2.39741 | 2.66998 | 3.24815 |
| **55** | 0.67898 | 1.29713 | 1.67303 | 2.00404 | 2.39608 | 2.66822 | 3.24515 |
| **56** | 0.67890 | 1.29685 | 1.67252 | 2.00324 | 2.39480 | 2.66651 | 3.24226 |
| **57** | 0.67882 | 1.29658 | 1.67203 | 2.00247 | 2.39357 | 2.66487 | 3.23948 |
| **58** | 0.67874 | 1.29632 | 1.67155 | 2.00172 | 2.39238 | 2.66329 | 3.23680 |
| **59** | 0.67867 | 1.29607 | 1.67109 | 2.00100 | 2.39123 | 2.66176 | 3.23421 |
| **60** | 0.67860 | 1.29582 | 1.67065 | 2.00030 | 2.39012 | 2.66028 | 3.23171 |
| **61** | 0.67853 | 1.29558 | 1.67022 | 1.99962 | 2.38905 | 2.65886 | 3.22930 |
| **62** | 0.67847 | 1.29536 | 1.66980 | 1.99897 | 2.38801 | 2.65748 | 3.22696 |
| **63** | 0.67840 | 1.29513 | 1.66940 | 1.99834 | 2.38701 | 2.65615 | 3.22471 |
| **64** | 0.67834 | 1.29492 | 1.66901 | 1.99773 | 2.38604 | 2.65485 | 3.22253 |
| **65** | 0.67828 | 1.29471 | 1.66864 | 1.99714 | 2.38510 | 2.65360 | 3.22041 |
| **66** | 0.67823 | 1.29451 | 1.66827 | 1.99656 | 2.38419 | 2.65239 | 3.21837 |
| **67** | 0.67817 | 1.29432 | 1.66792 | 1.99601 | 2.38330 | 2.65122 | 3.21639 |
| **68** | 0.67811 | 1.29413 | 1.66757 | 1.99547 | 2.38245 | 2.65008 | 3.21446 |
| **69** | 0.67806 | 1.29394 | 1.66724 | 1.99495 | 2.38161 | 2.64898 | 3.21260 |
| **70** | 0.67801 | 1.29376 | 1.66691 | 1.99444 | 2.38081 | 2.64790 | 3.21079 |
| **71** | 0.67796 | 1.29359 | 1.66660 | 1.99394 | 2.38002 | 2.64686 | 3.20903 |
| **72** | 0.67791 | 1.29342 | 1.66629 | 1.99346 | 2.37926 | 2.64585 | 3.20733 |
| **73** | 0.67787 | 1.29326 | 1.66600 | 1.99300 | 2.37852 | 2.64487 | 3.20567 |
| **74** | 0.67782 | 1.29310 | 1.66571 | 1.99254 | 2.37780 | 2.64391 | 3.20406 |
| **75** | 0.67778 | 1.29294 | 1.66543 | 1.99210 | 2.37710 | 2.64298 | 3.20249 |
| **76** | 0.67773 | 1.29279 | 1.66515 | 1.99167 | 2.37642 | 2.64208 | 3.20096 |
| **77** | 0.67769 | 1.29264 | 1.66488 | 1.99125 | 2.37576 | 2.64120 | 3.19948 |
| **78** | 0.67765 | 1.29250 | 1.66462 | 1.99085 | 2.37511 | 2.64034 | 3.19804 |
| **79** | 0.67761 | 1.29236 | 1.66437 | 1.99045 | 2.37448 | 2.63950 | 3.19663 |
| **80** | 0.67757 | 1.29222 | 1.66412 | 1.99006 | 2.37387 | 2.63869 | 3.19526 |
| **81** | 0.67753 | 1.29209 | 1.66388 | 1.98969 | 2.37327 | 2.63790 | 3.19392 |
| **82** | 0.67749 | 1.29196 | 1.66365 | 1.98932 | 2.37269 | 2.63712 | 3.19262 |
| **83** | 0.67746 | 1.29183 | 1.66342 | 1.98896 | 2.37212 | 2.63637 | 3.19135 |
| **84** | 0.67742 | 1.29171 | 1.66320 | 1.98861 | 2.37156 | 2.63563 | 3.19011 |
| **85** | 0.67739 | 1.29159 | 1.66298 | 1.98827 | 2.37102 | 2.63491 | 3.18890 |
| **86** | 0.67735 | 1.29147 | 1.66277 | 1.98793 | 2.37049 | 2.63421 | 3.18772 |
| **87** | 0.67732 | 1.29136 | 1.66256 | 1.98761 | 2.36998 | 2.63353 | 3.18657 |
| **88** | 0.67729 | 1.29125 | 1.66235 | 1.98729 | 2.36947 | 2.63286 | 3.18544 |
| **89** | 0.67726 | 1.29114 | 1.66216 | 1.98698 | 2.36898 | 2.63220 | 3.18434 |
| **90** | 0.67723 | 1.29103 | 1.66196 | 1.98667 | 2.36850 | 2.63157 | 3.18327 |
| **91** | 0.67720 | 1.29092 | 1.66177 | 1.98638 | 2.36803 | 2.63094 | 3.18222 |
| **92** | 0.67717 | 1.29082 | 1.66159 | 1.98609 | 2.36757 | 2.63033 | 3.18119 |
| **93** | 0.67714 | 1.29072 | 1.66140 | 1.98580 | 2.36712 | 2.62973 | 3.18019 |
| **94** | 0.67711 | 1.29062 | 1.66123 | 1.98552 | 2.36667 | 2.62915 | 3.17921 |
| **95** | 0.67708 | 1.29053 | 1.66105 | 1.98525 | 2.36624 | 2.62858 | 3.17825 |
| **96** | 0.67705 | 1.29043 | 1.66088 | 1.98498 | 2.36582 | 2.62802 | 3.17731 |
| **97** | 0.67703 | 1.29034 | 1.66071 | 1.98472 | 2.36541 | 2.62747 | 3.17639 |
| **98** | 0.67700 | 1.29025 | 1.66055 | 1.98447 | 2.36500 | 2.62693 | 3.17549 |
| **99** | 0.67698 | 1.29016 | 1.66039 | 1.98422 | 2.36461 | 2.62641 | 3.17460 |
| **100** | 0.67695 | 1.29007 | 1.66023 | 1.98397 | 2.36422 | 2.62589 | 3.17374 |

**Lampiran 18 Tabel Uji f**

|  **df untuk****penyebut (N2)** | **df untuk pembilang (N1)** |
| --- | --- |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **13** | **14** | **15** |
| **1** | 161 | 199 | 216 | 225 | 230 | 234 | 237 | 239 | 241 | 242 | 243 | 244 | 245 | 245 | 246 |
| **2** | 18.51 | 19.00 | 19.16 | 19.25 | 19.30 | 19.33 | 19.35 | 19.37 | 19.38 | 19.40 | 19.40 | 19.41 | 19.42 | 19.42 | 19.43 |
| **3** | 10.13 | 9.55 | 9.28 | 9.12 | 9.01 | 8.94 | 8.89 | 8.85 | 8.81 | 8.79 | 8.76 | 8.74 | 8.73 | 8.71 | 8.70 |
| **4** | 7.71 | 6.94 | 6.59 | 6.39 | 6.26 | 6.16 | 6.09 | 6.04 | 6.00 | 5.96 | 5.94 | 5.91 | 5.89 | 5.87 | 5.86 |
| **5** | 6.61 | 5.79 | 5.41 | 5.19 | 5.05 | 4.95 | 4.88 | 4.82 | 4.77 | 4.74 | 4.70 | 4.68 | 4.66 | 4.64 | 4.62 |
| **6** | 5.99 | 5.14 | 4.76 | 4.53 | 4.39 | 4.28 | 4.21 | 4.15 | 4.10 | 4.06 | 4.03 | 4.00 | 3.98 | 3.96 | 3.94 |
| **7** | 5.59 | 4.74 | 4.35 | 4.12 | 3.97 | 3.87 | 3.79 | 3.73 | 3.68 | 3.64 | 3.60 | 3.57 | 3.55 | 3.53 | 3.51 |
| **8** | 5.32 | 4.46 | 4.07 | 3.84 | 3.69 | 3.58 | 3.50 | 3.44 | 3.39 | 3.35 | 3.31 | 3.28 | 3.26 | 3.24 | 3.22 |
| **9** | 5.12 | 4.26 | 3.86 | 3.63 | 3.48 | 3.37 | 3.29 | 3.23 | 3.18 | 3.14 | 3.10 | 3.07 | 3.05 | 3.03 | 3.01 |
| **10** | 4.96 | 4.10 | 3.71 | 3.48 | 3.33 | 3.22 | 3.14 | 3.07 | 3.02 | 2.98 | 2.94 | 2.91 | 2.89 | 2.86 | 2.85 |
| **11** | 4.84 | 3.98 | 3.59 | 3.36 | 3.20 | 3.09 | 3.01 | 2.95 | 2.90 | 2.85 | 2.82 | 2.79 | 2.76 | 2.74 | 2.72 |
| **12** | 4.75 | 3.89 | 3.49 | 3.26 | 3.11 | 3.00 | 2.91 | 2.85 | 2.80 | 2.75 | 2.72 | 2.69 | 2.66 | 2.64 | 2.62 |
| **13** | 4.67 | 3.81 | 3.41 | 3.18 | 3.03 | 2.92 | 2.83 | 2.77 | 2.71 | 2.67 | 2.63 | 2.60 | 2.58 | 2.55 | 2.53 |
| **14** | 4.60 | 3.74 | 3.34 | 3.11 | 2.96 | 2.85 | 2.76 | 2.70 | 2.65 | 2.60 | 2.57 | 2.53 | 2.51 | 2.48 | 2.46 |
| **15** | 4.54 | 3.68 | 3.29 | 3.06 | 2.90 | 2.79 | 2.71 | 2.64 | 2.59 | 2.54 | 2.51 | 2.48 | 2.45 | 2.42 | 2.40 |
| **16** | 4.49 | 3.63 | 3.24 | 3.01 | 2.85 | 2.74 | 2.66 | 2.59 | 2.54 | 2.49 | 2.46 | 2.42 | 2.40 | 2.37 | 2.35 |
| **17** | 4.45 | 3.59 | 3.20 | 2.96 | 2.81 | 2.70 | 2.61 | 2.55 | 2.49 | 2.45 | 2.41 | 2.38 | 2.35 | 2.33 | 2.31 |
| **18** | 4.41 | 3.55 | 3.16 | 2.93 | 2.77 | 2.66 | 2.58 | 2.51 | 2.46 | 2.41 | 2.37 | 2.34 | 2.31 | 2.29 | 2.27 |
| **19** | 4.38 | 3.52 | 3.13 | 2.90 | 2.74 | 2.63 | 2.54 | 2.48 | 2.42 | 2.38 | 2.34 | 2.31 | 2.28 | 2.26 | 2.23 |
| **20** | 4.35 | 3.49 | 3.10 | 2.87 | 2.71 | 2.60 | 2.51 | 2.45 | 2.39 | 2.35 | 2.31 | 2.28 | 2.25 | 2.22 | 2.20 |
| **21** | 4.32 | 3.47 | 3.07 | 2.84 | 2.68 | 2.57 | 2.49 | 2.42 | 2.37 | 2.32 | 2.28 | 2.25 | 2.22 | 2.20 | 2.18 |
| **22** | 4.30 | 3.44 | 3.05 | 2.82 | 2.66 | 2.55 | 2.46 | 2.40 | 2.34 | 2.30 | 2.26 | 2.23 | 2.20 | 2.17 | 2.15 |
| **23** | 4.28 | 3.42 | 3.03 | 2.80 | 2.64 | 2.53 | 2.44 | 2.37 | 2.32 | 2.27 | 2.24 | 2.20 | 2.18 | 2.15 | 2.13 |
| **24** | 4.26 | 3.40 | 3.01 | 2.78 | 2.62 | 2.51 | 2.42 | 2.36 | 2.30 | 2.25 | 2.22 | 2.18 | 2.15 | 2.13 | 2.11 |
| **25** | 4.24 | 3.39 | 2.99 | 2.76 | 2.60 | 2.49 | 2.40 | 2.34 | 2.28 | 2.24 | 2.20 | 2.16 | 2.14 | 2.11 | 2.09 |
| **26** | 4.23 | 3.37 | 2.98 | 2.74 | 2.59 | 2.47 | 2.39 | 2.32 | 2.27 | 2.22 | 2.18 | 2.15 | 2.12 | 2.09 | 2.07 |
| **27** | 4.21 | 3.35 | 2.96 | 2.73 | 2.57 | 2.46 | 2.37 | 2.31 | 2.25 | 2.20 | 2.17 | 2.13 | 2.10 | 2.08 | 2.06 |
| **28** | 4.20 | 3.34 | 2.95 | 2.71 | 2.56 | 2.45 | 2.36 | 2.29 | 2.24 | 2.19 | 2.15 | 2.12 | 2.09 | 2.06 | 2.04 |
| **29** | 4.18 | 3.33 | 2.93 | 2.70 | 2.55 | 2.43 | 2.35 | 2.28 | 2.22 | 2.18 | 2.14 | 2.10 | 2.08 | 2.05 | 2.03 |
| **30** | 4.17 | 3.32 | 2.92 | 2.69 | 2.53 | 2.42 | 2.33 | 2.27 | 2.21 | 2.16 | 2.13 | 2.09 | 2.06 | 2.04 | 2.01 |
| **31** | 4.16 | 3.30 | 2.91 | 2.68 | 2.52 | 2.41 | 2.32 | 2.25 | 2.20 | 2.15 | 2.11 | 2.08 | 2.05 | 2.03 | 2.00 |
| **32** | 4.15 | 3.29 | 2.90 | 2.67 | 2.51 | 2.40 | 2.31 | 2.24 | 2.19 | 2.14 | 2.10 | 2.07 | 2.04 | 2.01 | 1.99 |
| **33** | 4.14 | 3.28 | 2.89 | 2.66 | 2.50 | 2.39 | 2.30 | 2.23 | 2.18 | 2.13 | 2.09 | 2.06 | 2.03 | 2.00 | 1.98 |
| **34** | 4.13 | 3.28 | 2.88 | 2.65 | 2.49 | 2.38 | 2.29 | 2.23 | 2.17 | 2.12 | 2.08 | 2.05 | 2.02 | 1.99 | 1.97 |
| **35** | 4.12 | 3.27 | 2.87 | 2.64 | 2.49 | 2.37 | 2.29 | 2.22 | 2.16 | 2.11 | 2.07 | 2.04 | 2.01 | 1.99 | 1.96 |
| **36** | 4.11 | 3.26 | 2.87 | 2.63 | 2.48 | 2.36 | 2.28 | 2.21 | 2.15 | 2.11 | 2.07 | 2.03 | 2.00 | 1.98 | 1.95 |
| **37** | 4.11 | 3.25 | 2.86 | 2.63 | 2.47 | 2.36 | 2.27 | 2.20 | 2.14 | 2.10 | 2.06 | 2.02 | 2.00 | 1.97 | 1.95 |
| **38** | 4.10 | 3.24 | 2.85 | 2.62 | 2.46 | 2.35 | 2.26 | 2.19 | 2.14 | 2.09 | 2.05 | 2.02 | 1.99 | 1.96 | 1.94 |
| **39** | 4.09 | 3.24 | 2.85 | 2.61 | 2.46 | 2.34 | 2.26 | 2.19 | 2.13 | 2.08 | 2.04 | 2.01 | 1.98 | 1.95 | 1.93 |
| **40** | 4.08 | 3.23 | 2.84 | 2.61 | 2.45 | 2.34 | 2.25 | 2.18 | 2.12 | 2.08 | 2.04 | 2.00 | 1.97 | 1.95 | 1.92 |
| **41** | 4.08 | 3.23 | 2.83 | 2.60 | 2.44 | 2.33 | 2.24 | 2.17 | 2.12 | 2.07 | 2.03 | 2.00 | 1.97 | 1.94 | 1.92 |
| **42** | 4.07 | 3.22 | 2.83 | 2.59 | 2.44 | 2.32 | 2.24 | 2.17 | 2.11 | 2.06 | 2.03 | 1.99 | 1.96 | 1.94 | 1.91 |
| **43** | 4.07 | 3.21 | 2.82 | 2.59 | 2.43 | 2.32 | 2.23 | 2.16 | 2.11 | 2.06 | 2.02 | 1.99 | 1.96 | 1.93 | 1.91 |
| **44** | 4.06 | 3.21 | 2.82 | 2.58 | 2.43 | 2.31 | 2.23 | 2.16 | 2.10 | 2.05 | 2.01 | 1.98 | 1.95 | 1.92 | 1.90 |
| **45** | 4.06 | 3.20 | 2.81 | 2.58 | 2.42 | 2.31 | 2.22 | 2.15 | 2.10 | 2.05 | 2.01 | 1.97 | 1.94 | 1.92 | 1.89 |
| **46** | 4.05 | 3.20 | 2.81 | 2.57 | 2.42 | 2.30 | 2.22 | 2.15 | 2.09 | 2.04 | 2.00 | 1.97 | 1.94 | 1.91 | 1.89 |
| **47** | 4.05 | 3.20 | 2.80 | 2.57 | 2.41 | 2.30 | 2.21 | 2.14 | 2.09 | 2.04 | 2.00 | 1.96 | 1.93 | 1.91 | 1.88 |
| **48** | 4.04 | 3.19 | 2.80 | 2.57 | 2.41 | 2.29 | 2.21 | 2.14 | 2.08 | 2.03 | 1.99 | 1.96 | 1.93 | 1.90 | 1.88 |
| **49** | 4.04 | 3.19 | 2.79 | 2.56 | 2.40 | 2.29 | 2.20 | 2.13 | 2.08 | 2.03 | 1.99 | 1.96 | 1.93 | 1.90 | 1.88 |
| **50** | 4.03 | 3.18 | 2.79 | 2.56 | 2.40 | 2.29 | 2.20 | 2.13 | 2.07 | 2.03 | 1.99 | 1.95 | 1.92 | 1.89 | 1.87 |
| **51** | 4.03 | 3.18 | 2.79 | 2.55 | 2.40 | 2.28 | 2.20 | 2.13 | 2.07 | 2.02 | 1.98 | 1.95 | 1.92 | 1.89 | 1.87 |
| **52** | 4.03 | 3.18 | 2.78 | 2.55 | 2.39 | 2.28 | 2.19 | 2.12 | 2.07 | 2.02 | 1.98 | 1.94 | 1.91 | 1.89 | 1.86 |
| **53** | 4.02 | 3.17 | 2.78 | 2.55 | 2.39 | 2.28 | 2.19 | 2.12 | 2.06 | 2.01 | 1.97 | 1.94 | 1.91 | 1.88 | 1.86 |
| **54** | 4.02 | 3.17 | 2.78 | 2.54 | 2.39 | 2.27 | 2.18 | 2.12 | 2.06 | 2.01 | 1.97 | 1.94 | 1.91 | 1.88 | 1.86 |
| **55** | 4.02 | 3.16 | 2.77 | 2.54 | 2.38 | 2.27 | 2.18 | 2.11 | 2.06 | 2.01 | 1.97 | 1.93 | 1.90 | 1.88 | 1.85 |
| **56** | 4.01 | 3.16 | 2.77 | 2.54 | 2.38 | 2.27 | 2.18 | 2.11 | 2.05 | 2.00 | 1.96 | 1.93 | 1.90 | 1.87 | 1.85 |
| **57** | 4.01 | 3.16 | 2.77 | 2.53 | 2.38 | 2.26 | 2.18 | 2.11 | 2.05 | 2.00 | 1.96 | 1.93 | 1.90 | 1.87 | 1.85 |
| **58** | 4.01 | 3.16 | 2.76 | 2.53 | 2.37 | 2.26 | 2.17 | 2.10 | 2.05 | 2.00 | 1.96 | 1.92 | 1.89 | 1.87 | 1.84 |
| **59** | 4.00 | 3.15 | 2.76 | 2.53 | 2.37 | 2.26 | 2.17 | 2.10 | 2.04 | 2.00 | 1.96 | 1.92 | 1.89 | 1.86 | 1.84 |
| **60** | 4.00 | 3.15 | 2.76 | 2.53 | 2.37 | 2.25 | 2.17 | 2.10 | 2.04 | 1.99 | 1.95 | 1.92 | 1.89 | 1.86 | 1.84 |
| **61** | 4.00 | 3.15 | 2.76 | 2.52 | 2.37 | 2.25 | 2.16 | 2.09 | 2.04 | 1.99 | 1.95 | 1.91 | 1.88 | 1.86 | 1.83 |
| **62** | 4.00 | 3.15 | 2.75 | 2.52 | 2.36 | 2.25 | 2.16 | 2.09 | 2.03 | 1.99 | 1.95 | 1.91 | 1.88 | 1.85 | 1.83 |
| **63** | 3.99 | 3.14 | 2.75 | 2.52 | 2.36 | 2.25 | 2.16 | 2.09 | 2.03 | 1.98 | 1.94 | 1.91 | 1.88 | 1.85 | 1.83 |
| **64** | 3.99 | 3.14 | 2.75 | 2.52 | 2.36 | 2.24 | 2.16 | 2.09 | 2.03 | 1.98 | 1.94 | 1.91 | 1.88 | 1.85 | 1.83 |
| **65** | 3.99 | 3.14 | 2.75 | 2.51 | 2.36 | 2.24 | 2.15 | 2.08 | 2.03 | 1.98 | 1.94 | 1.90 | 1.87 | 1.85 | 1.82 |
| **66** | 3.99 | 3.14 | 2.74 | 2.51 | 2.35 | 2.24 | 2.15 | 2.08 | 2.03 | 1.98 | 1.94 | 1.90 | 1.87 | 1.84 | 1.82 |
| **67** | 3.98 | 3.13 | 2.74 | 2.51 | 2.35 | 2.24 | 2.15 | 2.08 | 2.02 | 1.98 | 1.93 | 1.90 | 1.87 | 1.84 | 1.82 |
| **68** | 3.98 | 3.13 | 2.74 | 2.51 | 2.35 | 2.24 | 2.15 | 2.08 | 2.02 | 1.97 | 1.93 | 1.90 | 1.87 | 1.84 | 1.82 |
| **69** | 3.98 | 3.13 | 2.74 | 2.50 | 2.35 | 2.23 | 2.15 | 2.08 | 2.02 | 1.97 | 1.93 | 1.90 | 1.86 | 1.84 | 1.81 |
| **70** | 3.98 | 3.13 | 2.74 | 2.50 | 2.35 | 2.23 | 2.14 | 2.07 | 2.02 | 1.97 | 1.93 | 1.89 | 1.86 | 1.84 | 1.81 |
| **71** | 3.98 | 3.13 | 2.73 | 2.50 | 2.34 | 2.23 | 2.14 | 2.07 | 2.01 | 1.97 | 1.93 | 1.89 | 1.86 | 1.83 | 1.81 |
| **72** | 3.97 | 3.12 | 2.73 | 2.50 | 2.34 | 2.23 | 2.14 | 2.07 | 2.01 | 1.96 | 1.92 | 1.89 | 1.86 | 1.83 | 1.81 |
| **73** | 3.97 | 3.12 | 2.73 | 2.50 | 2.34 | 2.23 | 2.14 | 2.07 | 2.01 | 1.96 | 1.92 | 1.89 | 1.86 | 1.83 | 1.81 |
| **74** | 3.97 | 3.12 | 2.73 | 2.50 | 2.34 | 2.22 | 2.14 | 2.07 | 2.01 | 1.96 | 1.92 | 1.89 | 1.85 | 1.83 | 1.80 |
| **75** | 3.97 | 3.12 | 2.73 | 2.49 | 2.34 | 2.22 | 2.13 | 2.06 | 2.01 | 1.96 | 1.92 | 1.88 | 1.85 | 1.83 | 1.80 |
| **76** | 3.97 | 3.12 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.01 | 1.96 | 1.92 | 1.88 | 1.85 | 1.82 | 1.80 |
| **77** | 3.97 | 3.12 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.00 | 1.96 | 1.92 | 1.88 | 1.85 | 1.82 | 1.80 |
| **78** | 3.96 | 3.11 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.00 | 1.95 | 1.91 | 1.88 | 1.85 | 1.82 | 1.80 |
| **79** | 3.96 | 3.11 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.00 | 1.95 | 1.91 | 1.88 | 1.85 | 1.82 | 1.79 |
| **80** | 3.96 | 3.11 | 2.72 | 2.49 | 2.33 | 2.21 | 2.13 | 2.06 | 2.00 | 1.95 | 1.91 | 1.88 | 1.84 | 1.82 | 1.79 |
| **81** | 3.96 | 3.11 | 2.72 | 2.48 | 2.33 | 2.21 | 2.12 | 2.05 | 2.00 | 1.95 | 1.91 | 1.87 | 1.84 | 1.82 | 1.79 |
| **82** | 3.96 | 3.11 | 2.72 | 2.48 | 2.33 | 2.21 | 2.12 | 2.05 | 2.00 | 1.95 | 1.91 | 1.87 | 1.84 | 1.81 | 1.79 |
| **83** | 3.96 | 3.11 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.95 | 1.91 | 1.87 | 1.84 | 1.81 | 1.79 |
| **84** | 3.95 | 3.11 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.95 | 1.90 | 1.87 | 1.84 | 1.81 | 1.79 |
| **85** | 3.95 | 3.10 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.87 | 1.84 | 1.81 | 1.79 |
| **86** | 3.95 | 3.10 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.87 | 1.84 | 1.81 | 1.78 |
| **87** | 3.95 | 3.10 | 2.71 | 2.48 | 2.32 | 2.20 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.87 | 1.83 | 1.81 | 1.78 |
| **88** | 3.95 | 3.10 | 2.71 | 2.48 | 2.32 | 2.20 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.86 | 1.83 | 1.81 | 1.78 |
| **89** | 3.95 | 3.10 | 2.71 | 2.47 | 2.32 | 2.20 | 2.11 | 2.04 | 1.99 | 1.94 | 1.90 | 1.86 | 1.83 | 1.80 | 1.78 |
| **90** | 3.95 | 3.10 | 2.71 | 2.47 | 2.32 | 2.20 | 2.11 | 2.04 | 1.99 | 1.94 | 1.90 | 1.86 | 1.83 | 1.80 | 1.78 |
| **91** | 3.95 | 3.10 | 2.70 | 2.47 | 2.31 | 2.20 | 2.11 | 2.04 | 1.98 | 1.94 | 1.90 | 1.86 | 1.83 | 1.80 | 1.78 |
| **92** | 3.94 | 3.10 | 2.70 | 2.47 | 2.31 | 2.20 | 2.11 | 2.04 | 1.98 | 1.94 | 1.89 | 1.86 | 1.83 | 1.80 | 1.78 |
| **93** | 3.94 | 3.09 | 2.70 | 2.47 | 2.31 | 2.20 | 2.11 | 2.04 | 1.98 | 1.93 | 1.89 | 1.86 | 1.83 | 1.80 | 1.78 |
| **94** | 3.94 | 3.09 | 2.70 | 2.47 | 2.31 | 2.20 | 2.11 | 2.04 | 1.98 | 1.93 | 1.89 | 1.86 | 1.83 | 1.80 | 1.77 |
| **95** | 3.94 | 3.09 | 2.70 | 2.47 | 2.31 | 2.20 | 2.11 | 2.04 | 1.98 | 1.93 | 1.89 | 1.86 | 1.82 | 1.80 | 1.77 |
| **96** | 3.94 | 3.09 | 2.70 | 2.47 | 2.31 | 2.19 | 2.11 | 2.04 | 1.98 | 1.93 | 1.89 | 1.85 | 1.82 | 1.80 | 1.77 |
| **97** | 3.94 | 3.09 | 2.70 | 2.47 | 2.31 | 2.19 | 2.11 | 2.04 | 1.98 | 1.93 | 1.89 | 1.85 | 1.82 | 1.80 | 1.77 |
| **98** | 3.94 | 3.09 | 2.70 | 2.46 | 2.31 | 2.19 | 2.10 | 2.03 | 1.98 | 1.93 | 1.89 | 1.85 | 1.82 | 1.79 | 1.77 |
| **99** | 3.94 | 3.09 | 2.70 | 2.46 | 2.31 | 2.19 | 2.10 | 2.03 | 1.98 | 1.93 | 1.89 | 1.85 | 1.82 | 1.79 | 1.77 |
| **100** | 3.94 | 3.09 | 2.70 | 2.46 | 2.31 | 2.19 | 2.10 | 2.03 | 1.97 | 1.93 | 1.89 | 1.85 | 1.82 | 1.79 | 1.77 |