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**LAMPIRAN**

**LAMPIRAN**

**Lampiran 1**

**Populasi Perusahaan Sektor *Consumer Cyclicals***

| **No** | **Nama Perusahaan** | **No** | **Nama Perusahaan** |
| --- | --- | --- | --- |
| 1 | Mahaka Media Tbk. | 77 | MNC Land Tbk |
| 2 | Ace Hardware Indonesia Tbk. | 78 | Imago Mulia Persada Tbk. |
| 3 | Anugerah Spareparts Sejahtera Tbk. | 79 | Lupromax Pelumas Indonesia |
| 4 | Anugerah Kagum Karya Utama Tbk. | 80 | Langgeng Makmur Industri Tbk. |
| 5 | Argo Pantes Tbk. | 81 | Lima Dua Lima Tiga Tbk. |
| 6 | Arthavest Tbk. | 82 | Matahari Department Store Tbk. |
| 7 | Autopedia Sukses Lestari Tbk. | 83 | Multi Prima Sejahtera Tbk. |
| 8 | Astra Otoparts Tbk. | 84 | Marga Abhinaya Abadi Tbk. |
| 9 | Sepatu Bata Tbk. | 85 | Map Aktif Adiperkasa Tbk. |
| 10 | Multitrend Indo Tbk. | 86 | Mas Murni Indonesia Tbk. |
| 11 | Mitra Angkasa Sejahtera Tbk. | 87 | MAP Boga Adiperkasa Tbk. |
| 12 | Bayu Buana Tbk | 88 | Mitra Adiperkasa Tbk. |
| 13 | Trisula Textile Industries Tbk. | 89 | Mahaka Radio Integra Tbk |
| 14 | Sepeda Bersama Indonesia Tbk. | 90 | Multistrada Arah Sarana Tbk |
| 15 | Primarindo Asia Infrastructure | 91 | Intermedia Capital Tbk. |
| 16 | Graha Layar Prima Tbk. | 92 | Panca Anugrah Wisesa Thk |
| 17 | Lavender Bina Cendikia Tbk. | 93 | Multi Indocitra Tbk |
| 18 | Global Mediacom Tbk. | 94 | Sanurhasta Mitra Tbk. |
| 19 | Bintang Oto Global Tbk. | 95 | Mitra Komunikasi Nusantara Tbk |
| 20 | Bali Bintang Sejahtera Tbk. | 96 | Media Nusantara Citra Tbk. |
| 21 | Garuda Metalindo Tbk. | 97 | Mitra Pinasthika Mustika Tbk |
| 22 | Indo Kordsa Tbk | 98 | MNC Digital Entertainment Tbk. |
| 23 | Bukit Uluwatu Villa Tbk. | 99 | MNC sky Vision Tbk. |
| 24 | Industri dan Perdagangan Bintr | 100 | Asia Pacific Investama Tbk. |
| 25 | Cahaya Bintang Medan Tbk | 101 | Surya Permata Andalan Tbk |
| 26 | Chitose Internasional Tbk. | 102 | Net Visi Media Tbk |
| 27 | Citra Putra Realty Tbk | 103 | Nipress Thik |
| 28 | Nusantara Sejahtera Raya Tbk. | 104 | Sinergi Megah Internusa Tbk. |
| 29 | Century Textile Industry Tbk. | 105 | Oscar Mitra Sukses Sejahtera Tbk. |
| 30 | Catur Sentosa Adiprana Tbk. | 106 | Panorama Sentrawisata Tbk |
| 31 | Cipta Selera Murni Tbk. | 107 | Pan Brothers Tbk. |
| 32 | Caturkarda Depo Bangunan Tbk | 108 | Destinasi Tirta Nusantara Tbk |
| 33 | Dafam Property Indonesia Tbk | 109 | Pembangunan Graha Lestari Indah |
| 34 | Arkadia Digital Media Tbk | 110 | Pembangunan Jaya Ancol Tbk |
| 35 | Era Media Sejahtera Tbk. | 111 | Planet Properindo Jaya Tbk. |
| 36 | Dharma Polimetal Tbk. | 112 | Putra Mandiri Jembar Tbk |
| 37 | Jaya Bersama Indo Tbk. | 113 | Pudjiadi & Sons Tbk. |
| 38 | Eastpare Hotel Tbk. | 114 | Golden Flower Tbk |
| 39 | Electronic City Indonesia Tbk. | 115 | Asia Pacific Fibers Tbk |
| 40 | Champ Resto Indonesia Tbk. | 116 | Prima Alloy Steel Universal Tbk |
| 41 | Erajaya Swasembada Tbk | 117 | Red Planet Indonesia Tbk. |
| 42 | Sinar Eka Selaras Tbk. | 118 | Pioneerindo Gourmet Internatio |
| 43 | Eratex Djaja Tbk. | 119 | Sarimelati Kencana Tbk. |
| 44 | Esta Multi Usaha Tbk. | 120 | Tripar Multivision Plus Tbk. |
| 45 | Ever Shine Tex Tbk | 121 | Sari Kreasi Boga Tbk |
| 46 | Fast Food Indonesia Tbk | 122 | Ramayana Lestari Sentosa Tbk |
| 47 | MD Pictures Tbk. | 123 | Ricky Putra Globalindo Tbk |
| 48 | Hotel Fitra International Tbk | 124 | Sejahtera Bintang Abadi Textil |
| 49 | Fortune Indonesia Tbk | 125 | Surya Citra Media Tbk. |
| 50 | Lini Imaji Kreasi Ekosistem Tbk | 126 | Selaras Citra Nusantara Perkas |
| 51 | Goodyear Indonesia Tbk | 127 | Hotel Sahid Jaya International |
| 52 | Gema Grahasarana Tbk. | 128 | Gaya Abadi Sempurna Tbk |
| 53 | Gajah Tunggal Tbk. | 129 | Selamat Sempurna Tbk. |
| 54 | Globe Kita Terang Tbk. | 130 | Sunter Lakeside Hotel Tbk. |
| 55 | Greenwood Sejahtera Tbk. | 131 | Boston Furniture Industries Tbk |
| 56 | Arsy Buana Travelindo Tbk | 132 | Sona Topas Tourism Industry Tbk |
| 57 | Panasia Indo Resources Tbk. | 133 | Satria Mega Kencana Tbk. |
| 58 | Hotel Mandarine Regency Tbk | 134 | Sri Rejeki Isman Tbk. |
| 59 | Saraswati Griya Lestari Tbk | 135 | Sunson Textile Manufacture Tbk |
| 60 | Menteng Heritage Realty Tbk. | 136 | Omni Inovasi Indonesia |
| 61 | Hartadinata Abadi Tbk. | 137 | Tifico Fiber Indonesia Tbk. |
| 62 | Idea Indonesia Akademi Tbk. | 138 | Tempo Intimedia Tbk. |
| 63 | Inti Agri Resources Tbk | 139 | Rohartindo Nusantara Luas Tbk |
| 64 | Indomobil Sukses Internasional | 140 | Sunindo Adipersada Tbk. |
| 65 | Indo-Rama Synthetics Tbk. | 141 | Trikomsel Oke Tbk. |
| 66 | Indospring Tbk. | 142 | Trisula International Tbk. |
| 67 | Inocycle Technology Group Tbk. | 143 | King Tire Indonesia Tbk. |
| 68 | MNC Vision Networks Tbk. | 144 | Damai Sejahtera Abadi Tbk. |
| 69 | Isra Presisi Indonesia Tbk. | 145 | Nusantara Inti Corpora Tbk |
| 70 | Graha Andrasentra Propertindo | 146 | Visi Media Asia Tbk. |
| 71 | Jakarta International Hotels. | 147 | VKTR Teknologi Mobilitas Tbk. |
| 72 | Jakarta Setiabudi Internasional | 148 | Integra Indocabinet Tbk. |
| 73 | Puri Sentul Permai Tbk. | 149 | Yelooo Integra Datanet Tbk |
| 74 | Kedaung Indah Can Tbk | 150 | Bersama Zatta Jaya Tbk. |
| 75 | Klinko Karya Imaji Tbk. | 151 | Mega Perintis Tbk. |
| 76 | DMS Propertindo Tbk. |  |  |

Sumber: Laporan kuangan publikasi IDX 2023

**Lampiran 2**

**PERHITUNGAN FENOMENA *RETURN ON ASSET***

***RETURN ON ASSET* =**

Rata-Rata *Return On Assets* Tahun 2020 = 19,70031713 atau 20%

Rata-Rata Return *On Assets* Tahun 2021 = 12,57031504 atau 13%

Rata-Rata Return *On Assets* Tahun 2022 = 24,66230165 atau 25%

**Tabel 7**

**Rata-Rata *Return On Assets* Sektor Consumer Cyclicals**

**Tahun 2020-2022**

| **Rata-Rata Return On Asset Tahun 2020** | | | | |
| --- | --- | --- | --- | --- |
| **No.** | **Kode Perusahaan** | **Laba Bersih** | **Total Aset** | **Jumlah** |
| 1 | ABBA | 58.331.871.976 | 221.650.737.019 | 26,31702144 |
| 2 | ACES | 731.310.571.351 | 7.247.063.894.294 | 10,09112907 |
| 3 | AKKU | 8.727.919.405 | 726.551.136.516 | 1,201280814 |
| 4 | ARGO | 5.110.016 | 80.185.206 | 6,372766567 |
| 5 | ARTA | 11.209.268.817 | 394.280.340.197 | 2,842969247 |
| 6 | ASLC |  |  |  |
| 7 | AUTO |  |  |  |
| 8 | BATA | 177.761.030 | 775.324.937 | 22,92729429 |
| 9 | BAUT | 454.933.953 | 82.397.900.924 | 0,552118377 |
| 10 | BAYU | 1.245.008.804 | 692.609.391.235 | 0,17975627 |
| 11 | BELL | 16.558.668.514 | 554.235.931.111 | 2,987656986 |
| 12 | BIKE | 27.250.505.419 | 56.806.989.827 | 47,97033869 |
| 13 | BIMA | 31.519.632.982 | 223.781.482.859 | 14,08500497 |
| 14 | BLTZ | 445.828.632 | 2.433.294.213 | 18,32201916 |
| 15 | BMBL |  |  |  |
| 16 | BMTR | 1.801.029 | 32.261.560 | 5,582584971 |
| 17 | BOGA | 9.676.098.619 | 595.139.264.972 | 1,625854516 |
| 18 | BOLA | 3.342.510.296 | 550.063.897.667 | 0,607658548 |
| 19 | BOLT | 57.388.292.245 | 1.119.076.870.425 | 5,128181429 |
| 20 | BRAM | 4.045.417 | 263.740.526 | 1,53386249 |
| 21 | BUVA | 1.189.598.412.341 | 2.277.220.195.897 | 52,23905947 |
| 22 | CARS |  |  |  |
| 23 | CBMF | 5.286.152.369 | 344.228.909.175 | 1,535650327 |
| 24 | CINT | 249.076.655 | 498.020.612.974 | 0,050013322 |
| 25 | CLAY | 82.910.558.681 | 621.305.510.843 | 13,34457159 |
| 26 | CNTX | 2.216.489 | 43.904.096 | 5,048478848 |
| 27 | CSAP | 60.817.945 | 7.616.266.096 | 0,79852705 |
| 28 | CSMI | 37.930.606.984 | 125.393.703.496 | 30,24921182 |
| 29 | DEPO | 105.332.387.596 | 1.202.108.605.233 | 8,762302103 |
| 30 | DFAM | 14.365.570.923 | 308.397.099.735 | 4,658140733 |
| 31 | DIGI | 10.188.124.644 | 46.699.647.241 | 21,81627752 |
| 32 | DRMA | 7.944.823.701 | 1.619.181.938.875 | 0,490668992 |
| 33 | EAST | 5.183.545.503 | 262.828.434.043 | 1,972216409 |
| 34 | ECII | 20.502.166.781 | 1.730.596.456.562 | 1,184687898 |
| 35 | ENAK | 135.766.129.621 | 672.176.005.872 | 20,19800297 |
| 36 | ERAA | 671.172.137 | 11.211.369.042 | 5,98653148 |
| 37 | ERTX | 970.496 | 68.564.658 | 1,415446424 |
| 38 | ESTA | 1.719.445.744 | 74.190.327.576 | 2,317614439 |
| 39 | ESTI | 577.944 | 54.473.395 | 1,060965633 |
| 40 | FAST | 377.184.702 | 3.726.999.660 | 10,120331 |
| 41 | FILM | 58.796.521.151 | 1.353.529.989.937 | 4,343939299 |
| 42 | FITT | 8.542.260.341 | 61.585.045.937 | 13,870673 |
| 43 | FORU | 24.450.472.095 | 48.589.876.089 | 50,32009559 |
| 44 | GDYR | 7.111.272 | 115.979.517 | 6,13148958 |
| 45 | GEMA | 1.599.783.419 | 972.015.359.252 | 0,164584171 |
| 46 | GJTL | 318.914 | 17.781.660 | 1,793499595 |
| 47 | GLOB | 50.608.122.770 | 10.616.363.611 | 476,6992223 |
| 48 | GWSA | 57.214.351.055 | 7.543.459.452.387 | 0,758463029 |
| 49 | HAJJ |  |  |  |
| 50 | HDTX | 47.969.988 | 384.116.199 | 12,48840536 |
| 51 | HOTL | 47.950.002.449 | 1.330.041.896.772 | 3,605149775 |
| 52 | HRME | 26.639.091.014 | 931.636.923.956 | 2,859385489 |
| 53 | HRTA | 171.084.530.868 | 2.830.686.417.461 | 6,043923828 |
| 54 | IIKP |  |  |  |
| 55 | IMAS | 675.711 | 48.408.700 | 1,395846201 |
| 56 | INDR |  |  |  |
| 57 | INDS | 58.751.009.229 | 2.826.260.084.696 | 2,078754519 |
| 58 | INOV | 9.234.526 | 796.514.753 | 1,159366599 |
| 59 | IPTV | 240.368 | 11.064.703 | 2,172385468 |
| 60 | ISAP |  |  |  |
| 61 | JGLE | 111.300 | 3.320.852 | 3,351549542 |
| 62 | JIHD | 62.540.867 | 6.719.372.766 | 0,930754539 |
| 63 | JSPT | 235.772.754 | 5.751.634.560 | 4,099230428 |
| 64 | KDTN |  |  |  |
| 65 | KICI | 10.658.558 | 157.023.139.112 | 0,00678789 |
| 66 | KLIN |  |  |  |
| 67 | KOTA | 29.481.857.459 | 1.574.527.771.752 | 1,87242537 |
| 68 | KPIG | 258.812.539.573 | 29.427.611.990.774 | 0,879488759 |
| 69 | LFLO | 1.381.792.739 | 37.652.237.860 | 3,669882104 |
| 70 | LMPI | 41.331.271.519 | 698.252.022.979 | 5,919248374 |
| 71 | LUCY | 269.144.096 | 15.958.265.407 | 1,686549817 |
| 72 | LPPF | 873.181 | 6.319.074 | 13,81817969 |
| 73 | LPIN | 6.732.478.855 | 337.792.393.010 | 1,993081844 |
| 74 | MAPA | 4.338 | 5.382.042 | 0,080601378 |
| 75 | MAMI | 62.847.907.341 | 1.785.791.829.567 | 3,519329986 |
| 76 | MAPB | 164.799 | 2.441.888 | 6,748835327 |
| 77 | MAPI | 585.304 | 17.650.451 | 3,316085238 |
| 78 | MARI | 49.587.656.953 | 317.124.238.853 | 15,63666566 |
| 79 | MASA | 35.355.957 | 466.125.483 | 7,585072752 |
| 80 | MDIA | 100.205.945 | 6.594.597.223 | 1,519515773 |
| 81 | MGLV | 2.706.438.478 | 82.241.399.038 | 3,290846836 |
| 82 | MICE | 2.701.416.962 | 1.000.283.894.657 | 0,270065026 |
| 83 | MINA | 9.803.325.216 | 115.906.164.889 | 8,457984289 |
| 84 | MKNT | 63.440.559.860 | 500.766.702.549 | 12,66868574 |
| 85 | MNCN | 1.871.028 | 18.923.235 | 9,887463745 |
| 86 | MPMX | 133.572 | 9.209.838 | 1,45031867 |
| 87 | MSIN | 168.876 | 2.306.597 | 7,321434997 |
| 88 | MSKY | 200.618 | 4.594.126 | 4,366837131 |
| 89 | MYTX | 114.827 | 3.884.567 | 2,955979392 |
| 90 | NATO | 907.190.475 | 808.770.530.038 | 0,112169082 |
| 91 | OLIV | 236.651.074 | 15.101.138.079 | 1,567107544 |
| 92 | PANR | 215.673.529 | 1.785.765.664 | 12,07737014 |
| 93 | PBRX | 19.367.114 | 693.123.729 | 2,794178469 |
| 94 | PDES | 87.393.671.376 | 339.433.285.788 | 25,74693615 |
| 95 | PGLI | 5.183.868.977 | 86.661.244.360 | 5,981761531 |
| 96 | PJAA | 393.866 | 4.042.619 | 9,742842449 |
| 97 | PLAN | 399.939.185 | 88.347.975.682 | 0,452686303 |
| 98 | PMJS | 68.675.489.105 | 3.328.488.940.044 | 2,063263251 |
| 99 | PNSE | 50.604.881.105 | 403.840.911.977 | 12,53089511 |
| 100 | POLU | 6.104.429.448 | 281.999.247.242 | 2,164697072 |
| 101 | POLY | 20.549.350 | 231.030.116 | 8,894662893 |
| 102 | PRAS | 4.948.479.351 | 1.668.922.580.521 | 0,296507424 |
| 103 | PSKT | 29.021.708.130 | 436.430.544.368 | 6,649788495 |
| 104 | PTSP | 49.009.582 | 380.488.760 | 12,88069114 |
| 105 | PZZA | 93.519.909.374 | 2.231.266.338.455 | 4,191337796 |
| 106 | RAFI |  |  |  |
| 107 | RALS | 138.874 | 5.285.218 | 2,627592656 |
| 108 | RICY | 77.578.476.383 | 1.736.897.169.061 | 4,466497946 |
| 109 | SBAT | 5.887.199.392 | 561.334.457.682 | 1,04878639 |
| 110 | SCMA | 1.150.063.239 | 6.766.903.494 | 16,99541363 |
| 111 | SCNP | 18.968.687.903 | 465.425.972.956 | 4,075554225 |
| 112 | SHID | 51.932.285.632 | 1.429.746.827.407 | 3,632271437 |
| 113 | SLIS | 26.496.991.950 | 383.601.312.705 | 6,907429947 |
| 114 | SMSM | 539.116 | 3.375.526 | 15,97131825 |
| 115 | SNLK | 16.297.918.989 | 197.969.794.313 | 8,232528122 |
| 116 | SONA | 131.555.433.792 | 853.905.287.718 | 15,40632617 |
| 117 | SOTS | 27.637.468.216 | 417.897.918.156 | 6,613449605 |
| 118 | SRIL | 85.325.108 | 1.851.988.840 | 4,60721502 |
| 119 | SSTM | 15.354.377.443 | 482.065.294.095 | 3,185124014 |
| 120 | TELE | 2.566.951 | 325.450 | 788,7389768 |
| 121 | TFCO | 857.539 | 317.722.871 | 0,269901565 |
| 122 | TMPO | 50.074.945 | 369.240.700 | 13,56159952 |
| 123 | TOYS | 419.605.009 | 372.174.373.231 | 0,112744197 |
| 124 | TRIO | 276.596.537.437 | 111.295.495.695 | 248,524467 |
| 125 | TRIS | 3.987.303.838 | 1.068.940.700.530 | 0,373014503 |
| 126 | UFOE | 9.445.128.541 | 318.590.601.307 | 2,964660132 |
| 127 | VIVA | 809.081.475 | 8.584.281.930 | 9,425150311 |
| 128 | WOOD | 314.366.052.372 | 5.856.758.922.140 | 5,367577128 |
| 129 | YELO | 1.637.054.449 | 99.558.976.563 | 1,644306225 |
| 130 | ZATA |  |  |  |
| 131 | ZONE | 37.620.281.385 | 563.628.549.785 | 6,674658585 |
| **Rata-rata Return On Assets** | | | | **19,70031713** |

Sumber : [www.idx](http://www.idx)

| **Rata-Rata Return On Asset Tahun 2021** | | | | |
| --- | --- | --- | --- | --- |
| **No.** | **Kode Perusahaan** | **Laba Bersih** | **Total Aset** | **Jumlah** |
| 1 | ABBA | 35.893.953.013 | 524.632.899.688 | 6,841727432 |
| 2 | ACES | 718.802.339.551 | 7.189.816.371.434 | 9,997506228 |
| 3 | AKKU | 121.904.486.558 | 730.789.751.049 | 16,68119817 |
| 4 | ARGO | 1.990.454 | 78.704.696 | 2,529015549 |
| 5 | ARTA | 12.520.742.110 | 382.348.998.125 | 3,274689399 |
| 6 | ASLC | 24.184.815.167 | 388.684.088.166 | 6,222229287 |
| 7 | AUTO | 634.931 | 16.947.148 | 3,746535995 |
| 8 | BATA | 51.233.663 | 652.742.235 | 7,848988506 |
| 9 | BAUT | 4.776.347.792 | 93.339.993.271 | 5,11715035 |
| 10 | BAYU | 306.222.936 | 735.109.129.569 | 0,041656799 |
| 11 | BELL | 4.172.725.902 | 524.473.606.697 | 0,795602648 |
| 12 | BIKE | 24.677.586.511 | 135.767.632.543 | 18,17634001 |
| 13 | BIMA | 20.265.774.760 | 218.663.866.292 | 9,26800349 |
| 14 | BLTZ | 265.111.714 | 2.403.109.641 | 11,0320274 |
| 15 | BMBL | 2.129.374.939 | 7.588.439.899 | 28,06077359 |
| 16 | BMTR | 2.451.139 | 34.795.776 | 7,044357913 |
| 17 | BOGA | 27.676.443.821 | 813.751.994.176 | 3,401090752 |
| 18 | BOLA | 194.197.266.472 | 761.442.395.416 | 25,5038684 |
| 19 | BOLT | 82.749.100.903 | 1.368.411.097.483 | 6,047093673 |
| 20 | BRAM | 26.438.801 | 289.992.314 | 9,117069565 |
| 21 | BUVA | 361.011.690.496 | 1.862.859.398.129 | 19,37943845 |
| 22 | CARS | 446.868.864.830 | 4.325.269.337.218 | 10,33158469 |
| 23 | CBMF | 1.470.491.082 | 354.869.039.523 | 0,414375704 |
| 24 | CINT | 98.210.943.293 | 492.697.209.711 | 19,93332646 |
| 25 | CLAY | 75.086.699.108 | 604.675.696.445 | 12,41768101 |
| 26 | CNTX | 5.124.468 | 36.616.401 | 13,99500732 |
| 27 | CSAP | 225.314.512 | 8.505.127.561 | 2,649160878 |
| 28 | CSMI | 13.556.479.305 | 101.943.281.852 | 13,29806051 |
| 29 | DEPO | 88.793.766.910 | 1.694.857.651.727 | 5,239010298 |
| 30 | DFAM | 15.033.311.947 | 271.988.568.417 | 5,527185218 |
| 31 | DIGI | 13.095.850.735 | 34.432.742.687 | 38,03313275 |
| 32 | DRMA | 305.382.393.152 | 2.536.928.133.488 | 12,03748696 |
| 33 | EAST | 12.146.882.356 | 259.692.979.111 | 4,677401136 |
| 34 | ECII | 8.707.297.154 | 1.897.208.620.864 | 0,458953067 |
| 35 | ENAK | 7.327.007.594 | 671.155.480.776 | 1,091700478 |
| 36 | ERAA | 1.117.917.248 | 11.372.225.256 | 9,830241864 |
| 37 | ERTX | 1.583.643 | 72.697.937 | 2,178387813 |
| 38 | ESTA | 642.680.751 | 82.742.179.326 | 0,776726884 |
| 39 | ESTI | 1.612.542 | 51.213.443 | 3,148669384 |
| 40 | FAST | 295.737.750 | 3.556.990.445 | 8,31426889 |
| 41 | FILM | 30.136.148.574 | 1.309.715.120.124 | 2,300969738 |
| 42 | FITT | 5.421.836.983 | 66.565.654.172 | 8,145096823 |
| 43 | FORU | 1.508.718.453 | 46.627.543.992 | 3,235680724 |
| 44 | GDYR | 2.434.023 | 119.934.604 | 2,029458487 |
| 45 | GEMA | 13.140.035.584 | 1.066.798.461.757 | 1,231726147 |
| 46 | GJTL | 790.896 | 18.449.075 | 4,286914114 |
| 47 | GLOB | 58.735.842.609 | 13.423.884.866 | 437,5472763 |
| 48 | GWSA | 19.987.783.770 | 7.558.387.262.329 | 0,264445087 |
| 49 | HAJJ | 1.975.279.607 | 54.574.525.094 | 3,619416942 |
| 50 | HDTX | 41.970.335 | 346.377.425 | 12,11693718 |
| 51 | HOTL | 33.071.900.571 | 1.309.488.529.345 | 2,525558631 |
| 52 | HRME | 29.476.884.056 | 925.601.054.099 | 3,184620839 |
| 53 | HRTA | 194.432.397.219 | 3.478.074.220.547 | 5,590231401 |
| 54 | IIKP | 43.766.596.566 | 299.295.229.177 | 14,62321892 |
| 55 | IMAS | 255.340 | 51.023.608 | 0,500435014 |
| 56 | INDR | 84.568.285 | 905.497.694 | 9,339425772 |
| 57 | INDS | 158.199.728.315 | 3.165.018.057.203 | 4,99838312 |
| 58 | INOV | 27.322.803 | 890.731.798 | 3,067455665 |
| 59 | IPTV | 192.468 | 12.315.783 | 1,56277518 |
| 60 | ISAP | 3.043.696 | 28.792.833.714 | 0,010571019 |
| 61 | JGLE | 101.505 | 3.050.135 | 3,327885487 |
| 62 | JIHD | 113.618.419 | 6.609.371.028 | 1,719050399 |
| 63 | JSPT | 333.366.231 | 5.682.538.723 | 5,866501704 |
| 64 | KDTN | 16.557.538.470 | 43.261.724.289 | 38,27295084 |
| 65 | KICI | 23.955.747.587 | 187.184.552.686 | 12,79792977 |
| 66 | KLIN | 282.470.673 | 24.209.726.495 | 1,166765238 |
| 67 | KOTA | 15.204.603.163 | 1.560.279.964.723 | 0,974479164 |
| 68 | KPIG | 144.520.842.245 | 30.912.009.095.198 | 0,467523291 |
| 69 | LFLO | 1.725.916.812 | 59.381.379.682 | 2,906494967 |
| 70 | LMPI | 14.362.302.768 | 704.070.618.412 | 2,039895203 |
| 71 | LUCY | 258.118.106 | 53.574.572.774 | 0,481792187 |
| 72 | LPPF | 912.854 | 5.851.229 | 15,60106432 |
| 73 | LPIN | 23.408.672.795 | 310.880.071.852 | 7,529808088 |
| 74 | MAPA | 230.395 | 5.319.197 | 4,331386862 |
| 75 | MAMI | 36.849.615.004 | 1.778.345.867.877 | 2,072128694 |
| 76 | MAPB | 900.927 | 2.241.377 | 40,19524605 |
| 77 | MAPI | 490.156 | 16.783.042 | 2,920543248 |
| 78 | MARI | 27.008.147.899 | 329.231.056.270 | 8,203402256 |
| 79 | MASA | 60.975.450 | 536.370.948 | 11,36814927 |
| 80 | MDIA | 80.662.511 | 5.462.206.386 | 1,476738616 |
| 81 | MGLV | 7.124.353.957 | 211.400.759.261 | 3,370070184 |
| 82 | MICE | 30.116.574.542 | 1.063.137.390.963 | 2,832801743 |
| 83 | MINA | 4.778.053.854 | 111.393.695.428 | 4,289339568 |
| 84 | MKNT | 34.676.018.586 | 490.142.330.310 | 7,074683503 |
| 85 | MNCN | 2.576.699 | 21.369.004 | 12,05811464 |
| 86 | MPMX | 411.748 | 9.869.734 | 4,171824692 |
| 87 | MSIN | 301.123 | 6.708.844 | 4,488448382 |
| 88 | MSKY | 181.648 | 3.887.178 | 4,673004426 |
| 89 | MYTX | 139.616 | 3.744.934 | 3,728129788 |
| 90 | NATO | 5.974.399.204 | 804.367.332.407 | 0,742745132 |
| 91 | OLIV | 658.454.298 | 30.750.634.478 | 2,141270608 |
| 92 | PANR | 134.809.673 | 1.466.078.825 | 9,195254082 |
| 93 | PBRX | 15.403.762 | 696.625.283 | 2,211197666 |
| 94 | PDES | 62.989.131.535 | 287.195.274.628 | 21,93250972 |
| 95 | PGLI | 9.401.645.959 | 100.491.539.919 | 9,35565916 |
| 96 | PJAA | 276.381 | 4.424.075 | 6,247204218 |
| 97 | PLAN | 994.745.256 | 88.471.598.068 | 1,124366777 |
| 98 | PMJS | 195.432.468.660 | 3.991.932.113.181 | 4,895686177 |
| 99 | PNSE | 42.085.548.867 | 382.504.511.067 | 11,00262811 |
| 100 | POLU | 51.502.558.124 | 203.215.129.901 | 25,34386005 |
| 101 | POLY | 1.685.816 | 238.206.780 | 0,707711174 |
| 102 | PRAS | 710.084.072 | 1.637.794.655.748 | 0,043356111 |
| 103 | PSKT | 12.133.423.252 | 424.363.081.426 | 2,859208019 |
| 104 | PTSP | 17.619.819 | 323.191.361 | 5,451822396 |
| 105 | PZZA | 60.769.825.439 | 2.215.645.141.812 | 2,742759853 |
| 106 | RAFI | 14.168.799.850 | 75.128.471.181 | 18,85942789 |
| 107 | RALS | 170.575 | 5.085.410 | 3,354203496 |
| 108 | RICY | 66.098.078.641 | 1.694.313.967.553 | 3,901170616 |
| 109 | SBAT | 47.002.475.250 | 694.230.223.329 | 6,770444972 |
| 110 | SCMA | 1.337.985.791 | 9.913.440.970 | 13,4966839 |
| 111 | SCNP | 7.161.193.244 | 535.415.794.488 | 1,337501306 |
| 112 | SHID | 41.782.293.320 | 1.344.549.041.177 | 3,10753212 |
| 113 | SLIS | 25.245.714.649 | 395.546.064.266 | 6,382496738 |
| 114 | SMSM | 728.263 | 3.868.862 | 18,82370061 |
| 115 | SNLK | 7.184.655.213 | 205.422.524.494 | 3,497501177 |
| 116 | SONA | 57.300.993.143 | 739.965.067.428 | 7,743743004 |
| 117 | SOTS | 23.220.740.805 | 412.891.245.744 | 5,623936338 |
| 118 | SRIL | 1.081.338.372 | 1.234.193.246 | 87,61499672 |
| 119 | SSTM | 56.749.821.815 | 471.128.491.654 | 12,04550835 |
| 120 | TELE | 114.922 | 225.903 | 50,87227704 |
| 121 | TFCO | 13.423.492 | 334.752.872 | 4,009970675 |
| 122 | TMPO | 4.743.318 | 373.325.063 | 1,270559753 |
| 123 | TOYS | 13.194.253.649 | 366.362.122.741 | 3,601424064 |
| 124 | TRIO | 154.647.642.961 | 97.103.946.855 | 159,2598941 |
| 125 | TRIS | 18.024.581.177 | 1.060.742.742.644 | 1,699241527 |
| 126 | UFOE | 12.066.749.957 | 423.674.823.367 | 2,848115888 |
| 127 | VIVA | 883.329.223 | 8.573.516.557 | 10,30299781 |
| 128 | WOOD | 535.295.612.635 | 6.801.034.778.630 | 7,870796578 |
| 129 | YELO | 14.663.073.091 | 293.288.134.527 | 4,999545282 |
| 130 | ZATA | 2.919.598.214 | 329.902.762.807 | 0,8849875 |
| 131 | ZONE | 30.781.262.235 | 562.739.101.102 | 5,469899315 |
| **Rata-rata Return On Assets** | | | | **12,57031504** |

Sumber : www.idx

| **Rata Rata Return On Asset Tahun 2022** | | | | |
| --- | --- | --- | --- | --- |
| **No.** | **Kode Perusahaan** | **Laba Bersih** | **Total Aset** | **Jumlah** |
| 1 | ABBA | 30.967.342.638 | 388.884.533.390 | 7,96312015 |
| 2 | ACES | 673.646.864.480 | 7.249.254.612.049 | 9,292636285 |
| 3 | AKKU | 35.756.032.073 | 726.399.708.693 | 4,922363218 |
| 4 | ARGO | 97.329.335.486 | 1.129.483.925.972 | 8,617151006 |
| 5 | ARTA | 301.979.149 | 360.729.901.225 | 0,083713368 |
| 6 | ASLC | 3.284.926.567 | 789.659.379.937 | 0,415992851 |
| 7 | AUTO | 1.474.280 | 18.521.261 | 7,959933182 |
| 8 | BATA | 106.123.023 | 724.073.958 | 14,65637893 |
| 9 | BAUT | 6.442.130.830 | 245.227.189.877 | 2,627005118 |
| 10 | BAYU |  |  |  |
| 11 | BELL | 4.462.174.046 | 525.780.962.665 | 0,848675468 |
| 12 | BIKE | 21.219.772.265 | 148.576.181.120 | 14,28208216 |
| 13 | BIMA | 2.369.378.400 | 310.462.822.260 | 0,76317621 |
| 14 | BLTZ | 58.867.527 | 2.281.446.253 | 2,580272357 |
| 15 | BMBL | 4.057.164.949 | 37.287.645.207 | 10,88072182 |
| 16 | BMTR | 2.060.856 | 35.912.189 | 5,738597555 |
| 17 | BOGA | 14.756.595.135 | 904.862.041.974 | 1,630811599 |
| 18 | BOLA | 17.974.606.001 | 773.407.973.533 | 2,324078186 |
| 19 | BOLT | 57.466.752.275 | 1.405.279.687.983 | 4,089346254 |
| 20 | BRAM | 34.919.701 | 290.896.966 | 12,00414754 |
| 21 | BUVA | 198.801.015.252 | 1.843.780.969.151 | 10,78224684 |
| 22 | CARS | 143.036.482.927 | 3.771.473.110.805 | 3,792589228 |
| 23 | CBMF | 1.587.435.109 | 365.809.492.326 | 0,433951317 |
| 24 | CINT | 7.529.603.579 | 492.056.440.058 | 1,53023169 |
| 25 | CLAY | 41.399.563.464 | 598.120.793.350 | 6,92160579 |
| 26 | CNTX | 5.442.056 | 39.963.116 | 13,61769688 |
| 27 | CSAP | 263.261.813 | 9.645.596.019 | 2,729347284 |
| 28 | CSMI | 8.632.295.218 | 74.724.266.989 | 11,55219792 |
| 29 | DEPO | 103.360.172.895 | 1.780.286.958.906 | 5,805815314 |
| 30 | DFAM | 18.286.773.711 | 261.109.937.590 | 7,003476727 |
| 31 | DIGI | 18.608.900.392 | 20.881.263.994 | 89,11769133 |
| 32 | DRMA | 396.869.834.810 | 2.682.993.618.242 | 14,79205288 |
| 33 | EAST | 29.761.934.843 | 273.990.130.957 | 10,86241126 |
| 34 | ECII | 12.421.431.611 | 1.743.360.564.308 | 0,712499288 |
| 35 | ENAK | 62.284.787.340 | 817.514.987.887 | 7,61879455 |
| 36 | ERAA | 1.076.555.292 | 17.058.217.814 | 6,311065457 |
| 37 | ERTX | 3.916.193 | 78.716.650 | 4,975050386 |
| 38 | ESTA | 3.168.218.736 | 245.369.253.906 | 1,291204454 |
| 39 | ESTI | 660.319 | 48.194.418 | 1,370115103 |
| 40 | FAST | 3.822.405.039 | 3.501.061.386 | 109,1784638 |
| 41 | FILM |  |  |  |
| 42 | FITT | 5.993.823.225 | 61.936.867.777 | 9,677310849 |
| 43 | FORU | 3.859.866.428 | 51.170.830.627 | 7,543099029 |
| 44 | GDYR | 3.114.914 | 124.391.220 | 2,504126899 |
| 45 | GEMA | 698.083.223 | 1.094.655.889.281 | 0,063771933 |
| 46 | GJTL | 190.572 | 19.016.012 | 1,002165964 |
| 47 | GLOB | 69.493.222.649 | 9.153.314.484 | 759,2137555 |
| 48 | GWSA | 30.692.507.577 | 7.788.405.536.526 | 0,394079474 |
| 49 | HAJJ | 2.483.160.190 | 78.555.459.470 | 3,161028154 |
| 50 | HDTX | 265.693.432 | 57.362.444 | 463,183598 |
| 51 | HOTL |  |  |  |
| 52 | HRME | 22.743.839.263 | 953.123.788.788 | 2,386241906 |
| 53 | HRTA | 254.127.589.783 | 3.849.086.552.639 | 6,602283069 |
| 54 | IIKP | 48.105.040.529 | 251.669.253.000 | 19,11438921 |
| 55 | IMAS | 562.551 | 57.445.068 | 0,979285115 |
| 56 | INDR | 42.534.663 | 869.800.216 | 4,890164686 |
| 57 | INDS | 224.736.392.575 | 3.882.465.049.707 | 5,788497506 |
| 58 | INOV | 36.392.146 | 999.571.977 | 3,640772935 |
| 59 | IPTV | 140.339 | 11.157.292 | 1,257823135 |
| 60 | ISAP | 1.457.739.530 | 196.020.966.862 | 0,743665105 |
| 61 | JGLE | 758.291 | 1.710.447 | 44,33291414 |
| 62 | JIHD |  |  |  |
| 63 | JSPT | 52.193.561 | 6.083.350.540 | 0,857973918 |
| 64 | KDTN | 2.532.975.643 | 77.487.567.487 | 3,268880061 |
| 65 | KICI | 431.268.042 | 181.667.554.919 | 0,237394092 |
| 66 | KLIN | 1.079.601.070 | 44.614.789.356 | 2,419827787 |
| 67 | KOTA | 21.061.511.858 | 1.542.045.324.032 | 1,365816655 |
| 68 | KPIG | 179.502.179.117 | 31.955.760.446.155 | 0,561720881 |
| 69 | LFLO | 3.415.695.396 | 84.746.687.600 | 4,03047658 |
| 70 | LMPI | 24.611.113.410 | 694.287.670.534 | 3,544800585 |
| 71 | LUCY | 5.705.313.187 | 85.752.962.950 | 6,653196567 |
| 72 | LPPF | 1.383.222 | 5.750.217 | 24,05512696 |
| 73 | LPIN | 26.673.231.906 | 337.442.939.231 | 7,904516232 |
| 74 | MAPA | 1.173.424 | 7.434.287 | 15,78394808 |
| 75 | MAMI |  |  |  |
| 76 | MAPB | 146.296 | 2.577.631 | 5,675599029 |
| 77 | MAPI | 2.505.403 | 20.968.046 | 11,9486718 |
| 78 | MARI | 99.584.815.596 | 592.439.766.925 | 16,80927263 |
| 79 | MASA | 52.912.831 | 462.933.465 | 11,42989976 |
| 80 | MDIA |  |  |  |
| 81 | MGLV | 15.550.478.175 | 265.318.885.599 | 5,861052122 |
| 82 | MICE | 47.711.049.628 | 1.196.101.828.789 | 3,988878579 |
| 83 | MINA | 3.498.299.611 | 107.200.528.392 | 3,263323104 |
| 84 | MKNT | 44.239.084.134 | 432.532.981.906 | 10,22791001 |
| 85 | MNCN | 2.244.174 | 22.421.559 | 10,00900071 |
| 86 | MPMX | 661.748 | 8.889.818 | 7,443886928 |
| 87 | MSIN | 340.763 | 6.537.084 | 5,21276765 |
| 88 | MSKY | 24.539 | 3.396.089 | 0,722566458 |
| 89 | MYTX | 21.393 | 3.959.904 | 0,540240369 |
| 90 | NATO | 1.327.567.941 | 802.217.966.948 | 0,165487186 |
| 91 | OLIV | 745.107.046 | 69.981.050.378 | 1,064726868 |
| 92 | PANR | 29.384.030 | 1.533.916.748 | 1,915620912 |
| 93 | PBRX | 2.336.379 | 724.645.099 | 0,322417002 |
| 94 | PDES | 1.151.830.156 | 266.160.799.674 | 0,43275725 |
| 95 | PGLI | 6.395.986.083 | 110.723.278.472 | 5,776550488 |
| 96 | PJAA | 152.500 | 3.892.784 | 3,917504799 |
| 97 | PLAN | 2.175.613.123 | 88.227.384.979 | 2,46591591 |
| 98 | PMJS | 336.952.102.854 | 4.174.407.793.060 | 8,07185401 |
| 99 | PNSE | 12.505.753.863 | 372.689.554.925 | 3,355541817 |
| 100 | POLU | 6.264.038.341 | 209.337.963.370 | 2,99230882 |
| 101 | POLY | 12.313.779 | 228.076.478 | 5,398969288 |
| 102 | PRAS | 90.614.186.434 | 1.576.913.211.157 | 5,746301432 |
| 103 | PSKT | 7.419.741.814 | 410.704.300.872 | 1,806589753 |
| 104 | PTSP | 9.766.379 | 291.721.506 | 3,347843337 |
| 105 | PZZA | 23.456.287.257 | 2.509.598.483.818 | 0,934662951 |
| 106 | RAFI | 10.427.101.196 | 254.609.746.202 | 4,09532681 |
| 107 | RALS | 351.998 | 5.235.114 | 6,723788632 |
| 108 | RICY |  |  |  |
| 109 | SBAT | 87.623.413.194 | 657.657.257.402 | 13,3235682 |
| 110 | SCMA | 679.875.021 | 10.959.097.127 | 6,203750301 |
| 111 | SCNP | 5.152.294.743 | 482.237.445.446 | 1,06841449 |
| 112 | SHID | 31.236.943.629 | 1.303.744.727.251 | 2,39594017 |
| 113 | SLIS | 446.032.517.908 | 395.546.064.266 | 112,7637356 |
| 114 | SMSM | 935.944 | 4.379.577 | 21,37064835 |
| 115 | SNLK | 203.039.590.591 | 205.422.524.494 | 98,83998412 |
| 116 | SONA | 48.290.136.664 | 975.112.427.368 | 4,952263484 |
| 117 | SOTS | 16.518.924.004 | 405.016.642.067 | 4,078579073 |
| 118 | SRIL | 395.563.161 | 764.552.039 | 51,7378989 |
| 119 | SSTM | 6.044.861.775 | 442.106.656.917 | 1,367285853 |
| 120 | TELE | 330.566 | 134.879 | 245,083371 |
| 121 | TFCO | 3.415.772 | 334.102.307 | 1,022373066 |
| 122 | TMPO | 3.025.438 | 380.156.929 | 0,795839236 |
| 123 | TOYS | 1.883.385.977 | 362.962.760.532 | 0,518892344 |
| 124 | TRIO | 404.828.994.821 | 86.257.215.187 | 469,3276892 |
| 125 | TRIS | 64.521.509.302 | 1.177.807.599.498 | 5,478102648 |
| 126 | UFOE | 12.667.789.715 | 430.214.376.156 | 2,944529615 |
| 127 | VIVA | 1.719.488.561 | 8.873.182.411 | 19,37848769 |
| 128 | WOOD | 177.124.125.126 | 6.956.345.266.754 | 2,546223891 |
| 129 | YELO | 345.404.819 | 1.036.287.294.717 | 0,03333099 |
| 130 | ZATA | 5.768.874.815 | 725.692.783.902 | 0,794947248 |
| 131 | ZONE | 72.940.513.980 | 651.781.230.958 | 11,19095036 |
| **Rata-rata Return On Assets** | | | | **24,66230165** |

Sumber : [www.idx](http://www.idx)

**Lampiran 3**

**DATA VARIABEL (2020-2023)**

| **NO** | **KODE SAHAM** | **TAHUN** | **LEVERAGE** | **UKURAN PERUSAHAAN** | **STRUKTUR**  **KEPEMILIKAN** | **MANAJEMEN LABA** |
| --- | --- | --- | --- | --- | --- | --- |
| 1 | CSMI | 2020 | 0,75 | 25,55 | 0,774 | 0,28 |
| 2021 | 0,81 | 25,35 | 0,774 | 0,58 |
| 2022 | 0,84 | 25,04 | 0,774 | -0,03 |
| 2023 | 0,87 | 24,90 | 0,774 | -0,12 |
| 2 | DFAM | 2020 | 0,73 | 26,45 | 0,097 | -0,11 |
| 2021 | 0,74 | 26,33 | 0,199 | 0,23 |
| 2022 | 0,80 | 26,29 | 0,069 | -0,05 |
| 2023 | 0,85 | 26,24 | 0,165 | -0,18 |
| 3 | KPIG | 2020 | 0,21 | 31,01 | 0,014 | -0,12 |
| 2021 | 0,21 | 31,06 | 0,014 | 0,33 |
| 2022 | 0,21 | 31,10 | 0,012 | -0,08 |
| 2023 | 0,19 | 31,14 | 0,011 | -0,20 |
| 4 | LMPI | 2020 | 0,65 | 27,27 | 0,683 | -0,06 |
| 2021 | 0,68 | 27,28 | 0,683 | -0,03 |
| 2022 | 0,70 | 27,27 | 0,683 | -0,02 |
| 2023 | 0,74 | 27,23 | 0,683 | -0,06 |
| 5 | PGLI | 2020 | 0,33 | 25,19 | 0,267 | -0,13 |
| 2021 | 0,33 | 25,30 | 0,275 | 0,44 |
| 2022 | 0,38 | 25,43 | 0,331 | -0,08 |
| 2023 | 0,63 | 24,54 | 0,272 | -0,11 |
| 6 | HRTA | 2020 | 0,52 | 28,67 | 0,042 | -0,10 |
| 2021 | 0,56 | 28,88 | 0,004 | -0,29 |
| 2022 | 0,55 | 28,98 | 0,004 | -0,01 |
| 2023 | 0,61 | 29,25 | 0,005 | -0,34 |
| 7 | KICI | 2020 | 0,49 | 25,78 | 0,002 | -0,05 |
| 2021 | 0,52 | 25,96 | 0,002 | -0,19 |
| 2022 | 0,37 | 25,93 | 0,002 | 0,01 |
| 2023 | 0,39 | 25,92 | 0,002 | -0,04 |
| 8 | LFLO | 2020 | 0,50 | 24,35 | 1,000 | -0,36 |
| 2021 | 0,43 | 24,81 | 0,769 | 0,15 |
| 2022 | 0,47 | 25,16 | 0,765 | 0,02 |
| 2023 | 0,51 | 25,43 | 0,765 | -0,12 |
| 9 | PZZA | 2020 | 0,48 | 28,43 | 0,126 | -0,02 |
| 2021 | 0,47 | 28,43 | 0,000 | 0,32 |
| 2022 | 0,53 | 28,55 | 0,000 | -0,08 |
| 2023 | 0,54 | 28,48 | 0,000 | -0,16 |
| 10 | SCNP | 2020 | 0,15 | 26,87 | 0,193 | 0,15 |
| 2021 | 0,27 | 27,01 | 0,083 | 0,30 |
| 2022 | 0,20 | 26,90 | 0,083 | -0,04 |
| 2023 | 0,01 | 26,74 | 0,083 | -0,19 |
| 11 | SOFA | 2020 | 0,32 | 24,95 | 0,948 | -0,11 |
| 2021 | 0,32 | 24,88 | 0,809 | -0,16 |
| 2022 | 0,28 | 24,85 | 0,807 | -0,02 |
| 2023 | 0,29 | 24,88 | 0,776 | -0,08 |
| 12 | SOTS | 2020 | 0,33 | 26,76 | 0,600 | -0,13 |
| 2021 | 0,37 | 26,75 | 0,600 | 0,33 |
| 2022 | 0,40 | 26,73 | 0,600 | -0,08 |
| 2023 | 0,43 | 26,71 | 0,751 | -0,22 |
| 13 | WOOD | 2020 | 0,49 | 29,40 | 0,002 | -0,13 |
| 2021 | 0,46 | 29,55 | 0,719 | -0,73 |
| 2022 | 0,46 | 29,57 | 0,012 | -0,03 |
| 2023 | 0,44 | 29,67 | 0,012 | -0,02 |

**Lampiran 4**

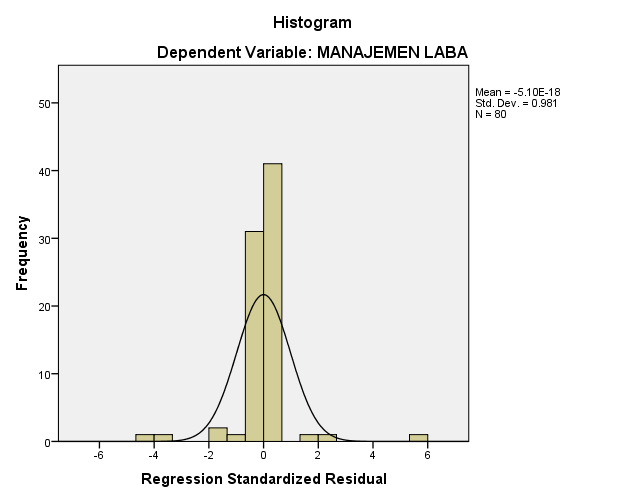
**DATA OUTPUT HASIL PENGOLAHAN SPSS**

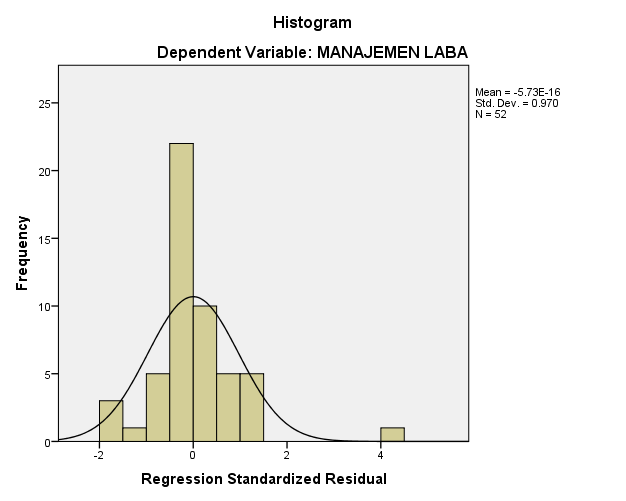
**1. Uji Statistik Deskriptif Variabel Independen dan Variabel Dependen**

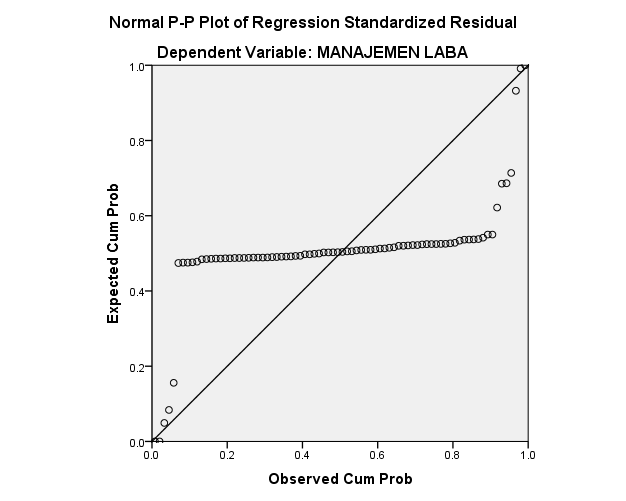
|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| LEVERAGE | 52 | .01 | .87 | .4260 | .19376 |
| UKURAN PERUSAHAAN | 52 | 16.76 | 31.14 | 26.3821 | 3.32564 |
| STRUKTUR KEPEMILIKAN | 52 | .00 | 1.00 | .2881 | .33575 |
| MANAJEMEN LABA | 52 | -.73 | 1.73 | -.0121 | .31860 |
| Valid N (listwise) | 52 |  |  |  |  |

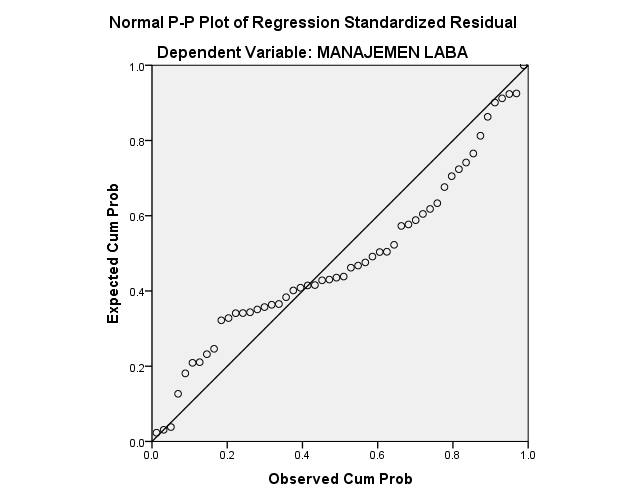
**2. Uji Normalitas**

|  |  |  |  |
| --- | --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | | |
|  | | | Unstandardized Residual |
| N | | | 52 |
| Normal Parametersa,b | Mean | | .0000000 |
| Std. Deviation | | .27313791 |
| Most Extreme Differences | Absolute | | .144 |
| Positive | | .132 |
| Negative | | -.144 |
| Test Statistic | | | .144 |
| Asymp. Sig. (2-tailed) | | | .009c |
| Monte Carlo Sig. (2-tailed) | Sig. | | .207d |
| 99% Confidence Interval | Lower Bound | .197 |
| Upper Bound | .218 |
| a. Test distribution is Normal. | | | |
| b. Calculated from data. | | | |
| c. Lilliefors Significance Correction. | | | |
| d. Based on 10000 sampled tables with starting seed 2000000. | | | |









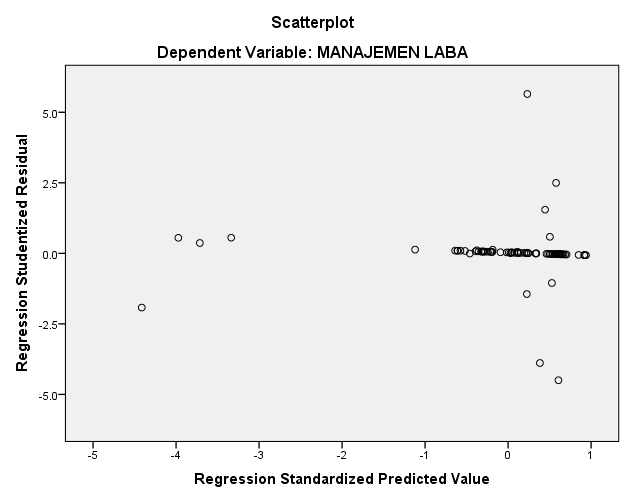
**3. Uji Multikolinearitas**

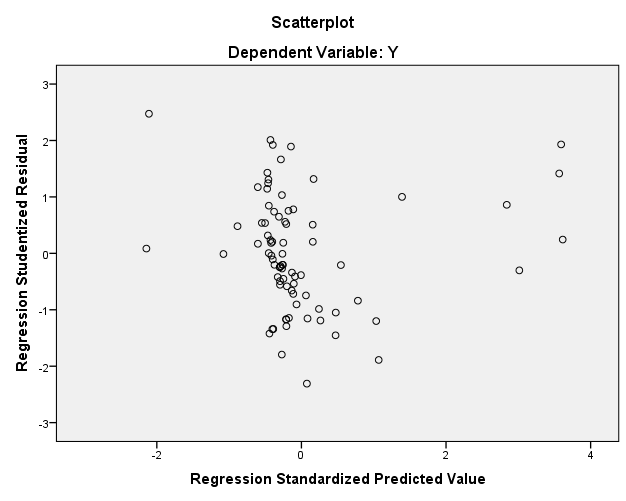
|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| LEVERAGE | .891 | 1.122 |
| UKURAN PERUSAHAAN | .903 | 1.108 |
| STRUKTUR KEPEMILIKAN | .962 | 1.040 |
| a. Dependent Variable: MANAJEMEN LABA | | | | |

**4. Uji Autokorelasi**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .515a | .365 | .319 | .28154 |
| a. Predictors: (Constant), X3\_Struktur, X2\_Ukuran, X1\_Leverage | | | | |
| b. Dependent Variable: Manajemen Laba | | | | |

**5. Uji Heteroskedastisitas**





**6. Analisis Regresi Linear Berganda**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1.165 | .321 |  | 3.624 | .001 |
| LEVERAGE | -.274 | .216 | -.167 | -1.273 | .209 |
| UKURAN PERUSAHAAN | -.038 | .012 | -.396 | -3.038 | .004 |
| STRUKTUR KEPEMILIKAN | -.208 | .120 | -.219 | -1.735 | .089 |
| a. Dependent Variable: Manajemen Laba | | | | | | |

**7. Uji Parsial (Uji T)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1.165 | .321 |  | 3.624 | .001 |
| LEVERAGE | -.274 | .216 | -.167 | -1.273 | .209 |
| UKURAN PERUSAHAAN | -.038 | .012 | -.396 | -3.038 | .004 |
| STRUKTUR KEPEMILIKAN | -.208 | .120 | -.219 | -1.735 | .089 |
| a. Dependent Variable: Manajemen Laba | | | | | | |

**8. Uji Simultan (Uji F)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 1.372 | 3 | .457 | 5.769 | .002b |
| Residual | 3.805 | 48 | .079 |  |  |
| Total | 5.177 | 51 |  |  |  |
| a. Dependent Variable: Manajemen Laba | | | | | | |
| b. Predictors: (Constant), Struktur Kepemilikan, Ukuran, Leverage | | | | | | |

**9. Uji Determinasi (R2)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .515a | .365 | .319 | .28154 |
| a. Predictors: (Constant), X3\_Struktur, X2\_Ukuran, X1\_Leverage | | | | |
| b. Dependent Variable: Manajemen Laba | | | | |

**Lampiran 5**

**Tabel Durbin-Watson**

**Tabel Durbin-Watson (DW), α = 5%**

| **n** | **k=1** | | **k=2** | | **k=3** | | **k=4** | | **k=5** | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **dL** | **dU** | **dL** | **dU** | **dL** | **dU** | **dL** | **dU** | **dL** | **dU** |
| 6 | 0.6102 | 1.4002 |  |  |  |  |  |  |  |  |
| 7 | 0.6996 | 1.3564 | 0.4672 | 1.8964 |  |  |  |  |  |  |
| 8 | 0.7629 | 1.3324 | 0.5591 | 1.7771 | 0.3674 | 2.2866 |  |  |  |  |
| 9 | 0.8243 | 1.3199 | 0.6291 | 1.6993 | 0.4548 | 2.1282 | 0.2957 | 2.5881 |  |  |
| 10 | 0.8791 | 1.3197 | 0.6972 | 1.6413 | 0.5253 | 2.0163 | 0.3760 | 2.4137 | 0.2427 | 2.8217 |
| 11 | 0.9273 | 1.3241 | 0.7580 | 1.6044 | 0.5948 | 1.9280 | 0.4441 | 2.2833 | 0.3155 | 2.6446 |
| 12 | 0.9708 | 1.3314 | 0.8122 | 1.5794 | 0.6577 | 1.8640 | 0.5120 | 2.1766 | 0.3796 | 2.5061 |
| 13 | 1.0097 | 1.3404 | 0.8612 | 1.5621 | 0.7147 | 1.8159 | 0.5745 | 2.0943 | 0.4445 | 2.3897 |
| 14 | 1.0450 | 1.3503 | 0.9054 | 1.5507 | 0.7667 | 1.7788 | 0.6321 | 2.0296 | 0.5052 | 2.2959 |
| 15 | 1.0770 | 1.3605 | 0.9455 | 1.5432 | 0.8140 | 1.7501 | 0.6852 | 1.9774 | 0.5620 | 2.2198 |
| 16 | 1.1062 | 1.3709 | 0.9820 | 1.5386 | 0.8572 | 1.7277 | 0.7340 | 1.9351 | 0.6150 | 2.1567 |
| 17 | 1.1330 | 1.3812 | 1.0154 | 1.5361 | 0.8968 | 1.7101 | 0.7790 | 1.9005 | 0.6641 | 2.1041 |
| 18 | 1.1576 | 1.3913 | 1.0461 | 1.5353 | 0.9331 | 1.6961 | 0.8204 | 1.8719 | 0.7098 | 2.0600 |
| 19 | 1.1804 | 1.4012 | 1.0743 | 1.5355 | 0.9666 | 1.6851 | 0.8588 | 1.8482 | 0.7523 | 2.0226 |
| 20 | 1.2015 | 1.4107 | 1.1004 | 1.5367 | 0.9976 | 1.6763 | 0.8943 | 1.8283 | 0.7918 | 1.9908 |
| 21 | 1.2212 | 1.4200 | 1.1246 | 1.5385 | 1.0262 | 1.6694 | 0.9272 | 1.8116 | 0.8286 | 1.9635 |
| 22 | 1.2395 | 1.4289 | 1.1471 | 1.5408 | 1.0529 | 1.6640 | 0.9578 | 1.7974 | 0.8629 | 1.9400 |
| 23 | 1.2567 | 1.4375 | 1.1682 | 1.5435 | 1.0778 | 1.6597 | 0.9864 | 1.7855 | 0.8949 | 1.9196 |
| 24 | 1.2728 | 1.4458 | 1.1878 | 1.5464 | 1.1010 | 1.6565 | 1.0131 | 1.7753 | 0.9249 | 1.9018 |
| 25 | 1.2879 | 1.4537 | 1.2063 | 1.5495 | 1.1228 | 1.6540 | 1.0381 | 1.7666 | 0.9530 | 1.8863 |
| 26 | 1.3022 | 1.4614 | 1.2236 | 1.5528 | 1.1432 | 1.6523 | 1.0616 | 1.7591 | 0.9794 | 1.8727 |
| 27 | 1.3157 | 1.4688 | 1.2399 | 1.5562 | 1.1624 | 1.6510 | 1.0836 | 1.7527 | 1.0042 | 1.8608 |
| 28 | 1.3284 | 1.4759 | 1.2553 | 1.5596 | 1.1805 | 1.6503 | 1.1044 | 1.7473 | 1.0276 | 1.8502 |
| 29 | 1.3405 | 1.4828 | 1.2699 | 1.5631 | 1.1976 | 1.6499 | 1.1241 | 1.7426 | 1.0497 | 1.8409 |
| 30 | 1.3520 | 1.4894 | 1.2837 | 1.5666 | 1.2138 | 1.6498 | 1.1426 | 1.7386 | 1.0706 | 1.8326 |
| 31 | 1.3630 | 1.4957 | 1.2969 | 1.5701 | 1.2292 | 1.6500 | 1.1602 | 1.7352 | 1.0904 | 1.8252 |
| 32 | 1.3734 | 1.5019 | 1.3093 | 1.5736 | 1.2437 | 1.6505 | 1.1769 | 1.7323 | 1.1092 | 1.8187 |
| 33 | 1.3834 | 1.5078 | 1.3212 | 1.5770 | 1.2576 | 1.6511 | 1.1927 | 1.7298 | 1.1270 | 1.8128 |
| 34 | 1.3929 | 1.5136 | 1.3325 | 1.5805 | 1.2707 | 1.6519 | 1.2078 | 1.7277 | 1.1439 | 1.8076 |
| 35 | 1.4019 | 1.5191 | 1.3433 | 1.5838 | 1.2833 | 1.6528 | 1.2221 | 1.7259 | 1.1601 | 1.8029 |
| 36 | 1.4107 | 1.5245 | 1.3537 | 1.5872 | 1.2953 | 1.6539 | 1.2358 | 1.7245 | 1.1755 | 1.7987 |
| 37 | 1.4190 | 1.5297 | 1.3635 | 1.5904 | 1.3068 | 1.6550 | 1.2489 | 1.7233 | 1.1901 | 1.7950 |
| 38 | 1.4270 | 1.5348 | 1.3730 | 1.5937 | 1.3177 | 1.6563 | 1.2614 | 1.7223 | 1.2042 | 1.7916 |
| 39 | 1.4347 | 1.5396 | 1.3821 | 1.5969 | 1.3283 | 1.6575 | 1.2734 | 1.7215 | 1.2176 | 1.7886 |
| 40 | 1.4421 | 1.5444 | 1.3908 | 1.6000 | 1.3384 | 1.6589 | 1.2848 | 1.7209 | 1.2305 | 1.7859 |
| 41 | 1.4493 | 1.5490 | 1.3992 | 1.6031 | 1.3480 | 1.6603 | 1.2958 | 1.7205 | 1.2428 | 1.7835 |
| 42 | 1.4562 | 1.5534 | 1.4073 | 1.6061 | 1.3573 | 1.6617 | 1.3064 | 1.7202 | 1.2546 | 1.7814 |
| 43 | 1.4628 | 1.5577 | 1.4151 | 1.6091 | 1.3663 | 1.6632 | 1.3166 | 1.7200 | 1.2660 | 1.7794 |
| 44 | 1.4692 | 1.5619 | 1.4226 | 1.6120 | 1.3749 | 1.6647 | 1.3263 | 1.7200 | 1.2769 | 1.7777 |
| 45 | 1.4754 | 1.5660 | 1.4298 | 1.6148 | 1.3832 | 1.6662 | 1.3357 | 1.7200 | 1.2874 | 1.7762 |
| 46 | 1.4814 | 1.5700 | 1.4368 | 1.6176 | 1.3912 | 1.6677 | 1.3448 | 1.7201 | 1.2976 | 1.7748 |
| 47 | 1.4872 | 1.5739 | 1.4435 | 1.6204 | 1.3989 | 1.6692 | 1.3535 | 1.7203 | 1.3073 | 1.7736 |
| 48 | 1.4928 | 1.5776 | 1.4500 | 1.6231 | 1.4064 | 1.6708 | 1.3619 | 1.7206 | 1.3167 | 1.7725 |
| 49 | 1.4982 | 1.5813 | 1.4564 | 1.6257 | 1.4136 | 1.6723 | 1.3701 | 1.7210 | 1.3258 | 1.7716 |
| 50 | 1.5035 | 1.5849 | 1.4625 | 1.6283 | 1.4206 | 1.6739 | 1.3779 | 1.7214 | 1.3346 | 1.7708 |
| 51 | 1.5086 | 1.5884 | 1.4684 | 1.6309 | 1.4273 | 1.6754 | 1.3855 | 1.7218 | 1.3431 | 1.7701 |
| 52 | 1.5135 | 1.5917 | 1.4741 | 1.6334 | 1.4339 | 1.6769 | 1.3929 | 1.7223 | 1.3512 | 1.7694 |
| 53 | 1.5183 | 1.5951 | 1.4797 | 1.6359 | 1.4402 | 1.6785 | 1.4000 | 1.7228 | 1.3592 | 1.7689 |
| 54 | 1.5230 | 1.5983 | 1.4851 | 1.6383 | 1.4464 | 1.6800 | 1.4069 | 1.7234 | 1.3669 | 1.7684 |
| 55 | 1.5276 | 1.6014 | 1.4903 | 1.6406 | 1.4523 | 1.6815 | 1.4136 | 1.7240 | 1.3743 | 1.7681 |
| 56 | 1.5320 | 1.6045 | 1.4954 | 1.6430 | 1.4581 | 1.6830 | 1.4201 | 1.7246 | 1.3815 | 1.7678 |
| 57 | 1.5363 | 1.6075 | 1.5004 | 1.6452 | 1.4637 | 1.6845 | 1.4264 | 1.7253 | 1.3885 | 1.7675 |
| 58 | 1.5405 | 1.6105 | 1.5052 | 1.6475 | 1.4692 | 1.6860 | 1.4325 | 1.7259 | 1.3953 | 1.7673 |
| 59 | 1.5446 | 1.6134 | 1.5099 | 1.6497 | 1.4745 | 1.6875 | 1.4385 | 1.7266 | 1.4019 | 1.7672 |
| 60 | 1.5485 | 1.6162 | 1.5144 | 1.6518 | 1.4797 | 1.6889 | 1.4443 | 1.7274 | 1.4083 | 1.7671 |
| 61 | 1.5524 | 1.6189 | 1.5189 | 1.6540 | 1.4847 | 1.6904 | 1.4499 | 1.7281 | 1.4146 | 1.7671 |
| 62 | 1.5562 | 1.6216 | 1.5232 | 1.6561 | 1.4896 | 1.6918 | 1.4554 | 1.7288 | 1.4206 | 1.7671 |
| 63 | 1.5599 | 1.6243 | 1.5274 | 1.6581 | 1.4943 | 1.6932 | 1.4607 | 1.7296 | 1.4265 | 1.7671 |
| 64 | 1.5635 | 1.6268 | 1.5315 | 1.6601 | 1.4990 | 1.6946 | 1.4659 | 1.7303 | 1.4322 | 1.7672 |
| 65 | 1.5670 | 1.6294 | 1.5355 | 1.6621 | 1.5035 | 1.6960 | 1.4709 | 1.7311 | 1.4378 | 1.7673 |
| 66 | 1.5704 | 1.6318 | 1.5395 | 1.6640 | 1.5079 | 1.6974 | 1.4758 | 1.7319 | 1.4433 | 1.7675 |
| 67 | 1.5738 | 1.6343 | 1.5433 | 1.6660 | 1.5122 | 1.6988 | 1.4806 | 1.7327 | 1.4486 | 1.7676 |
| 68 | 1.5771 | 1.6367 | 1.5470 | 1.6678 | 1.5164 | 1.7001 | 1.4853 | 1.7335 | 1.4537 | 1.7678 |
| 69 | 1.5803 | 1.6390 | 1.5507 | 1.6697 | 1.5205 | 1.7015 | 1.4899 | 1.7343 | 1.4588 | 1.7680 |
| 70 | 1.5834 | 1.6413 | 1.5542 | 1.6715 | 1.5245 | 1.7028 | 1.4943 | 1.7351 | 1.4637 | 1.7683 |
| 71 | 15.865 | 16.435 | 15.577 | 16.733 | 15.284 | 17.041 | 14.987 | 17.358 | 14.685 | 17.685 |
| 72 | 15.895 | 16.457 | 15.611 | 16.751 | 15.323 | 17.054 | 15.029 | 17.366 | 14.732 | 17.688 |
| 73 | 15.924 | 16.479 | 15.645 | 16.768 | 15.360 | 17.067 | 15.071 | 17.375 | 14.778 | 17.691 |
| 74 | 15.953 | 16.500 | 15.677 | 16.785 | 15.397 | 17.079 | 15.112 | 17.383 | 14.822 | 17.694 |
| 75 | 15.981 | 16.521 | 15.709 | 16.802 | 15.432 | 17.092 | 15.151 | 17.390 | 14.866 | 17.698 |
| 76 | 16.009 | 16.541 | 15.740 | 16.819 | 15.467 | 17.104 | 15.190 | 17.399 | 14.909 | 17.701 |
| 77 | 16.036 | 16.561 | 15.771 | 16.835 | 15.502 | 17.117 | 15.228 | 17.407 | 14.950 | 17.704 |
| 78 | 16.063 | 16.581 | 15.801 | 16.851 | 15.535 | 17.129 | 15.265 | 17.415 | 14.991 | 17.708 |
| 79 | 16.089 | 16.601 | 15.830 | 16.867 | 15.568 | 17.141 | 15.302 | 17.423 | 15.031 | 17.712 |
| 80 | 16.114 | 16.620 | 15.859 | 16.882 | 15.600 | 17.153 | 15.337 | 17.430 | 15.070 | 17.716 |

**Lampiran 6**

**Tabel Uji T**

**Titik Presentase Distribusi t (df = 1-80)**

| **Pr** | **0.25** | **0.10** | **0.05** | **0.025** | **0.01** | **0.005** | **0.001** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **df** | **0.50** | **0.20** | **0.10** | **0.050** | **0.02** | **0.010** | **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 | 130.254 | 168.288 | 201.954 | 242.080 | 270.118 | 330.127 |
| **42** | 0.68038 | 130.204 | 168.195 | 201.808 | 241.847 | 269.807 | 329.595 |
| **43** | 0.68024 | 130.155 | 168.107 | 201.669 | 241.625 | 269.510 | 329.089 |
| **44** | 0.68011 | 130.109 | 168.023 | 201.537 | 241.413 | 269.228 | 328.607 |
| **45** | 0.67998 | 130.065 | 167.943 | 201.410 | 241.212 | 268.959 | 328.148 |
| **46** | 0.67986 | 130.023 | 167.866 | 201.290 | 241.019 | 268.701 | 327.710 |
| **47** | 0.67975 | 129.982 | 167.793 | 201.174 | 240.835 | 268.456 | 327.291 |
| **48** | 0.67964 | 129.944 | 167.722 | 201.063 | 240.658 | 268.220 | 326.891 |
| **49** | 0.67953 | 129.907 | 167.655 | 200.958 | 240.489 | 267.995 | 326.508 |
| **50** | 0.67943 | 129.871 | 167.591 | 200.856 | 240.327 | 267.779 | 326.141 |
| **51** | 0.67933 | 129.837 | 167.528 | 200.758 | 240.172 | 267.572 | 325.789 |
| **52** | 0.67924 | 129.805 | 167.469 | 200.665 | 240.022 | 267.373 | 325.451 |
| **53** | 0.67915 | 129.773 | 167.412 | 200.575 | 239.879 | 267.182 | 325.127 |
| **54** | 0.67906 | 129.743 | 167.356 | 200.488 | 239.741 | 266.998 | 324.815 |
| **55** | 0.67898 | 129.713 | 167.303 | 200.404 | 239.608 | 266.822 | 324.515 |
| **56** | 0.67890 | 129.685 | 167.252 | 200.324 | 239.480 | 266.651 | 324.226 |
| **57** | 0.67882 | 129.658 | 167.203 | 200.247 | 239.357 | 266.487 | 323.948 |
| **58** | 0.67874 | 129.632 | 167.155 | 200.172 | 239.238 | 266.329 | 323.680 |
| **59** | 0.67867 | 129.607 | 167.109 | 200.100 | 239.123 | 266.176 | 323.421 |
| **60** | 0.67860 | 129.582 | 167.065 | 200.030 | 239.012 | 266.028 | 323.171 |
| **61** | 0.67853 | 129.558 | 167.022 | 199.962 | 238.905 | 265.886 | 322.930 |
| **62** | 0.67847 | 129.536 | 166.980 | 199.897 | 238.801 | 265.748 | 322.696 |
| **63** | 0.67840 | 129.513 | 166.940 | 199.834 | 238.701 | 265.615 | 322.471 |
| **64** | 0.67834 | 129.492 | 166.901 | 199.773 | 238.604 | 265.485 | 322.253 |
| **65** | 0.67828 | 129.471 | 166.864 | 199.714 | 238.510 | 265.360 | 322.041 |
| **66** | 0.67823 | 129.451 | 166.827 | 199.656 | 238.419 | 265.239 | 321.837 |
| **67** | 0.67817 | 129.432 | 166.792 | 199.601 | 238.330 | 265.122 | 321.639 |
| **68** | 0.67811 | 129.413 | 166.757 | 199.547 | 238.245 | 265.008 | 321.446 |
| **69** | 0.67806 | 129.394 | 166.724 | 199.495 | 238.161 | 264.898 | 321.260 |
| **70** | 0.67801 | 129.376 | 166.691 | 199.444 | 238.081 | 264.790 | 321.079 |
| **71** | 0.67796 | 129.359 | 166.660 | 199.394 | 238.002 | 264.686 | 320.903 |
| **72** | 0.67791 | 129.342 | 166.629 | 199.346 | 237.926 | 264.585 | 320.733 |
| **73** | 0.67787 | 129.326 | 166.600 | 199.300 | 237.852 | 264.487 | 320.567 |
| **74** | 0.67782 | 129.310 | 166.571 | 199.254 | 237.780 | 264.391 | 320.406 |
| **75** | 0.67778 | 129.294 | 166.543 | 199.210 | 237.710 | 264.298 | 320.249 |
| **76** | 0.67773 | 129.279 | 166.515 | 199.167 | 237.642 | 264.208 | 320.096 |
| **77** | 0.67769 | 129.264 | 166.488 | 199.125 | 237.576 | 264.120 | 319.948 |
| **78** | 0.67765 | 129.250 | 166.462 | 199.085 | 237.511 | 264.034 | 319.804 |
| **79** | 0.67761 | 129.236 | 166.437 | 199.045 | 237.448 | 263.950 | 319.663 |
| **80** | 0.67757 | 129.222 | 166.412 | 199.006 | 237.387 | 263.869 | 319.526 |

**Lampiran 7**

**Tabel Uji F**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ***α =* 0,05** | **df1=(k-1)** | | | | | | | |
| **df2=(n-k-1)** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** |
| 1 | 161.448 | 199,500 | 215.707 | 224,583 | 230,162 | 233.986 | 236,768 | 238,883 |
| 2 | 18,513 | 19,000 | 19,164 | 19,247 | 19,296 | 19,330 | 19,353 | 19,371 |
| 3 | 10,128 | 9,552 | 9,277 | 9,117 | 9,013 | 8,941 | 8,887 | 8,845 |
| 4 | 7,709 | 6,944 | 6,591 | 6,388 | 6,256 | 6,163 | 6,094 | 6,041 |
| 5 | 6,608 | 5,786 | 5,409 | 5,192 | 5,050 | 4,950 | 4,876 | 4,818 |
| 6 | 5,987 | 5,143 | 4,757 | 4,534 | 4,387 | 4,284 | 4,207 | 4,147 |
| 7 | 5,591 | 4,737 | 4,347 | 4,120 | 3,972 | 3,866 | 3,787 | 3,726 |
| 8 | 5,318 | 4,459 | 4,066 | 3,838 | 3,687 | 3,581 | 3,500 | 3,438 |
| 9 | 5,117 | 4,256 | 3,863 | 3,633 | 3,482 | 3,374 | 3,293 | 3,230 |
| 10 | 4,965 | 4,103 | 3,708 | 3,478 | 3,326 | 3,217 | 3,135 | 3,072 |
| 11 | 4,844 | 3,982 | 3,587 | 3,357 | 3,204 | 3,095 | 3,012 | 2,948 |
| 12 | 4,747 | 3,885 | 3,490 | 3,259 | 3,106 | 2,996 | 2,913 | 2,849 |
| 13 | 4,667 | 3,806 | 3,411 | 3,179 | 3,025 | 2,915 | 2,832 | 2,767 |
| 14 | 4,600 | 3,739 | 3,344 | 3,112 | 2,958 | 2,848 | 2,764 | 2,699 |
| 15 | 4,543 | 3,682 | 3,287 | 3,056 | 2,901 | 2,790 | 2,707 | 2,641 |
| 16 | 4,494 | 3,634 | 3,239 | 3,007 | 2,852 | 2,741 | 2,657 | 2,591 |
| 17 | 4,451 | 3,592 | 3,197 | 2,965 | 2,810 | 2,699 | 2,614 | 2,548 |
| 18 | 4,414 | 3,555 | 3,160 | 2,928 | 2,773 | 2,661 | 2,577 | 2,510 |
| 19 | 4,381 | 3,522 | 3,127 | 2,895 | 2,740 | 2,628 | 2,544 | 2,477 |
| 20 | 4,351 | 3,493 | 3,098 | 2,866 | 2,711 | 2,599 | 2,514 | 2,447 |
| 21 | 4,325 | 3,467 | 3,072 | 2,840 | 2,685 | 2,573 | 2,488 | 2,420 |
| 22 | 4,301 | 3,443 | 3,049 | 2,817 | 2,661 | 2,549 | 2,464 | 2,397 |
| 23 | 4,279 | 3,422 | 3,028 | 2,796 | 2,640 | 2,528 | 2,442 | 2,375 |
| 24 | 4,260 | 3,403 | 3,009 | 2,776 | 2,621 | 2,508 | 2,423 | 2,355 |
| 25 | 4,242 | 3,385 | 2,991 | 2,759 | 2,603 | 2,490 | 2,405 | 2,337 |
| 26 | 4,225 | 3,369 | 2,975 | 2,743 | 2,587 | 2,474 | 2,388 | 2,321 |
| 27 | 4,210 | 3,354 | 2,960 | 2,728 | 2,572 | 2,459 | 2,373 | 2,305 |
| 28 | 4,196 | 3,340 | 2,947 | 2,714 | 2,558 | 2,445 | 2,359 | 2,291 |
| 29 | 4,183 | 3,328 | 2,934 | 2,701 | 2,545 | 2,432 | 2,346 | 2,278 |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 30 | 4,171 | 3,316 | 2,922 | 2,690 | 2,534 | 2,421 | 2,334 | 2,266 |
| 31 | 4,160 | 3,305 | 2,911 | 2,679 | 2,523 | 2,409 | 2,323 | 2,255 |
| 32 | 4,149 | 3,295 | 2,901 | 2,668 | 2,512 | 2,399 | 2,313 | 2,244 |
| 33 | 4,139 | 3,285 | 2,892 | 2,659 | 2,503 | 2,389 | 2,303 | 2,235 |
| 34 | 4,130 | 3,276 | 2,883 | 2,650 | 2,494 | 2,380 | 2,294 | 2,225 |
| 35 | 4,121 | 3,267 | 2,874 | 2,641 | 2,485 | 2,372 | 2,285 | 2,217 |
| 36 | 4,113 | 3,259 | 2,866 | 2,634 | 2,477 | 2,364 | 2,277 | 2,209 |
| 37 | 4,105 | 3,252 | 2,859 | 2,626 | 2,470 | 2,356 | 2,270 | 2,201 |
| 38 | 4,098 | 3,245 | 2,852 | 2,619 | 2,463 | 2,349 | 2,262 | 2,194 |
| 39 | 4,091 | 3,238 | 2,845 | 2,612 | 2,456 | 2,342 | 2,255 | 2,187 |
| 40 | 4,085 | 3,232 | 2,839 | 2,606 | 2,449 | 2,336 | 2,249 | 2,180 |
| 41 | 4,079 | 3,226 | 2,833 | 2,600 | 2,443 | 2,330 | 2,243 | 2,174 |
| 42 | 4,073 | 3,220 | 2,827 | 2,594 | 2,438 | 2,324 | 2,237 | 2,168 |
| 43 | 4,067 | 3,214 | 2,822 | 2,589 | 2,432 | 2,318 | 2,232 | 2,163 |
| 44 | 4,062 | 3,209 | 2,816 | 2,584 | 2,427 | 2,313 | 2,226 | 2,157 |
| 45 | 4,057 | 3,204 | 2,812 | 2,579 | 2,422 | 2,308 | 2,221 | 2,152 |
| 46 | 4,052 | 3,200 | 2,807 | 2,574 | 2,417 | 2,304 | 2,216 | 2,147 |
| 47 | 4,047 | 3,195 | 2,802 | 2,570 | 2,413 | 2,299 | 2,212 | 2,143 |
| 48 | 4,043 | 3,191 | 2,798 | 2,565 | 2,409 | 2,295 | 2,207 | 2,138 |
| 49 | 4,038 | 3,187 | 2,794 | 2,561 | 2,404 | 2,290 | 2,203 | 2,134 |
| 50 | 4,034 | 3,183 | 2,790 | 2,557 | 2,400 | 2,286 | 2,199 | 2,130 |
| 51 | 4,030 | 3,179 | 2,786 | 2,553 | 2,397 | 2,283 | 2,195 | 2,126 |
| 52 | 4,027 | 3,175 | 2,783 | 2,550 | 2,393 | 2,279 | 2,192 | 2,122 |
| 53 | 4,023 | 3,172 | 2,779 | 2,546 | 2,389 | 2,275 | 2,188 | 2,119 |
| 54 | 4,020 | 3,168 | 2,776 | 2,543 | 2,386 | 2,272 | 2,185 | 2,115 |
| 55 | 4,016 | 3,165 | 2,773 | 2,540 | 2,383 | 2,269 | 2,181 | 2,112 |
| 56 | 4,013 | 3,162 | 2,769 | 2,537 | 2,380 | 2,266 | 2,178 | 2,109 |
| 57 | 4,010 | 3,159 | 2,766 | 2,534 | 2,377 | 2,263 | 2,175 | 2,106 |
| 58 | 4,007 | 3,156 | 2,764 | 2,531 | 2,374 | 2,260 | 2,172 | 2,103 |
| 59 | 4,004 | 3,153 | 2,761 | 2,528 | 2,371 | 2,257 | 2,169 | 2,100 |
| 60 | 4,001 | 3,150 | 2,758 | 2,525 | 2,368 | 2,254 | 2,167 | 2,097 |
| 61 | 3,998 | 3,148 | 2,755 | 2,523 | 2,366 | 2,251 | 2,164 | 2,094 |
| 62 | 3,996 | 3,145 | 2,753 | 2,520 | 2,363 | 2,249 | 2,161 | 2,092 |
| 63 | 3,993 | 3,143 | 2,751 | 2,518 | 2,361 | 2,246 | 2,159 | 2,089 |
| 64 | 3,991 | 3,140 | 2,748 | 2,515 | 2,358 | 2,244 | 2,156 | 2,087 |
| 65 | 3,989 | 3,138 | 2,746 | 2,513 | 2,356 | 2,242 | 2,154 | 2,084 |
| 66 | 3,986 | 3,136 | 2,744 | 2,511 | 2,354 | 2,239 | 2,152 | 2,082 |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 67 | 3,984 | 3,134 | 2,742 | 2,509 | 2,352 | 2,237 | 2,150 | 2,080 |
| 68 | 3,982 | 3,132 | 2,740 | 2,507 | 2,350 | 2,235 | 2,148 | 2,078 |
| 69 | 3,980 | 3,130 | 2,737 | 2,505 | 2,348 | 2,233 | 2,145 | 2,076 |
| 70 | 3,978 | 3,128 | 2,736 | 2,503 | 2,346 | 2,231 | 2,143 | 2,074 |
| 71 | 3,976 | 3,126 | 2,734 | 2,501 | 2,344 | 2,229 | 2,142 | 2,072 |
| 72 | 3,974 | 3,124 | 2,732 | 2,499 | 2,342 | 2,227 | 2,140 | 2,070 |
| 73 | 3,972 | 3,122 | 2,730 | 2,497 | 2,340 | 2,226 | 2,138 | 2,068 |
| 74 | 3,970 | 3,120 | 2,728 | 2,495 | 2,338 | 2,224 | 2,136 | 2,066 |
| 75 | 3,968 | 3,119 | 2,727 | 2,494 | 2,337 | 2,222 | 2,134 | 2,064 |
| 76 | 3,967 | 3,117 | 2,725 | 2,492 | 2,335 | 2,220 | 2,133 | 2,063 |
| 77 | 3,965 | 3,115 | 2,723 | 2,490 | 2,333 | 2,219 | 2,131 | 2,061 |
| 78 | 3,963 | 3,114 | 2,722 | 2,489 | 2,332 | 2,217 | 2,129 | 2,059 |
| 79 | 3,962 | 3,112 | 2,720 | 2,487 | 2,330 | 2,216 | 2,128 | 2,058 |
| 80 | 3,960 | 3,111 | 2,719 | 2,486 | 2,329 | 2,214 | 2,126 | 2,056 |
| 81 | 3,959 | 3,109 | 2,717 | 2,484 | 2,327 | 2,213 | 2,125 | 2,055 |
| 82 | 3,957 | 3,108 | 2,716 | 2,483 | 2,326 | 2,211 | 2,123 | 2,053 |
| 83 | 3,956 | 3,107 | 2,715 | 2,482 | 2,324 | 2,210 | 2,122 | 2,052 |
| 84 | 3,955 | 3,105 | 2,713 | 2,480 | 2,323 | 2,209 | 2,121 | 2,051 |
| 85 | 3,953 | 3,104 | 2,712 | 2,479 | 2,322 | 2,207 | 2,119 | 2,049 |
| 86 | 3,952 | 3,103 | 2,711 | 2,478 | 2,321 | 2,206 | 2,118 | 2,048 |
| 87 | 3,951 | 3,101 | 2,709 | 2,476 | 2,319 | 2,205 | 2,117 | 2,047 |
| 88 | 3,949 | 3,100 | 2,708 | 2,475 | 2,318 | 2,203 | 2,115 | 2,045 |
| 89 | 3,948 | 3,099 | 2,707 | 2,474 | 2,317 | 2,202 | 2,114 | 2,044 |
| 90 | 3,947 | 3,098 | 2,706 | 2,473 | 2,316 | 2,201 | 2,113 | 2,043 |
| 91 | 3,946 | 3,097 | 2,705 | 2,472 | 2,315 | 2,200 | 2,112 | 2,042 |
| 92 | 3,945 | 3,095 | 2,704 | 2,471 | 2,313 | 2,199 | 2,111 | 2,041 |
| 93 | 3,943 | 3,094 | 2,703 | 2,470 | 2,312 | 2,198 | 2,110 | 2,040 |
| 94 | 3,942 | 3,093 | 2,701 | 2,469 | 2,311 | 2,197 | 2,109 | 2,038 |
| 95 | 3,941 | 3,092 | 2,700 | 2,467 | 2,310 | 2,196 | 2,108 | 2,037 |
| 96 | 3,940 | 3,091 | 2,699 | 2,466 | 2,309 | 2,195 | 2,106 | 2,036 |
| 97 | 3,939 | 3,090 | 2,698 | 2,465 | 2,308 | 2,194 | 2,105 | 2,035 |
| 98 | 3,938 | 3,089 | 2,697 | 2,465 | 2,307 | 2,193 | 2,104 | 2,034 |
| 99 | 3,937 | 3,088 | 2,696 | 2,464 | 2,306 | 2,192 | 2,103 | 2,033 |
| 100 | 3,936 | 3,087 | 2,696 | 2,463 | 2,305 | 2,191 | 2,103 | 2,032 |