PENGARUH PENERIMAAN OPINI AUDIT *GOING CONCERN* (GCO), UKURAN PERUSAHAAN DAN RESIKO KEUANGAN TERHADAP *RETURN* SAHAM PADA PERUSAHAAN SUB SEKTOR BARANG KONSUMSI YANG TERDAFTAR DI BEI

SKRIPSI

Diajukan Untuk Memenuhi Syarat Mencapai Gelar Sarjana Ekonomi
Di Fakultas Ekonomi Universitas Islam Sumatera Utara

DIAJUKAN OLEH :

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MEDAN

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KATA PENGANTAR

بسم الله الرحمن الرحيم

Dengan mengucapkan Alhamdulillah, segala puji dan syukur atas kehadirat Allah SWT yang telah memberikan semua limpahan rahmat dan hidayah-Nya. Dengan segala rasa syukur atas karunia yang telah diberikan kepada penulis hingga dapat menyelesaikan Skripsi yang berjudul **" Pengaruh Penerimaan Opini Audit *Going Concern* (GCO), Ukuran Perusahaan Dan Resiko Keuangan Terhadap *Return Saham* Pada Perusahaan Sub Sektor Barang Konsumsi Yang Terdaftar Di BEI ".** Shalawat dan salam penulis hadiahkan kepada junjungan besar Nabi Muhammad SAW.

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Medan, 16 Maret 2020

Muhammad Ricky

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LAMPIRAN SPSS

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Resiko Keuangan, Penerimaan Opini Audit Going Concern, Ukuran Perusahaan[b]	.	Enter

a. Dependent Variable: Return Saham

b. All requested variables entered.

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Penerimaan Opini Audit Going Concern	81	0	1	,27	,448
Ukuran Perusahaan	81	25,75	32,27	28,7605	1,68997
Resiko Keuangan	81	,27	6,76	1,8789	1,40110
Return Saham	81	-85,30	70,00	-3,9841	27,01504
Valid N (listwise)	81				

Penerimaan Opini Audit Going Concern

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Menerima Opini Going Concern	59	72,8	72,8	72,8
	Menerima Opini Going Concern	22	27,2	27,2	100,0
	Total	81	100,0	100,0	

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		81
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	26,78521159
Most Extreme Differences	Absolute	,125
	Positive	,125
	Negative	-,108
Test Statistic		,125
Asymp. Sig. (2-tailed)		,003[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		73
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	20,09257040
Most Extreme Differences	Absolute	,078
	Positive	,073
	Negative	-,078
Test Statistic		,078
Asymp. Sig. (2-tailed)		,200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,297[a]	,088	,048	20,52472	1,822

a. Predictors: (Constant), Resiko Keuangan, Ukuran Perusahaan, Penerimaan Opini Audit Going Concern

b. Dependent Variable: Return Saham

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2804,394	3	934,798	2,219	,094[b]
	Residual	29067,220	69	421,264		
	Total	31871,613	72			

a. Dependent Variable: Return Saham

b. Predictors: (Constant), Resiko Keuangan, Ukuran Perusahaan, Penerimaan Opini Audit Going Concern

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-47,859	41,054		-1,166	,248		
	Penerimaan Opini Audit Going Concern	,359	5,878	,007	,061	,951	,899	1,112
	Ukuran Perusahaan	1,161	1,411	,095	,823	,413	,998	1,002
	Resiko Keuangan	6,193	2,663	,282	2,326	,023	,901	1,110

a. Dependent Variable: Return Saham

Collinearity Diagnostics[a]

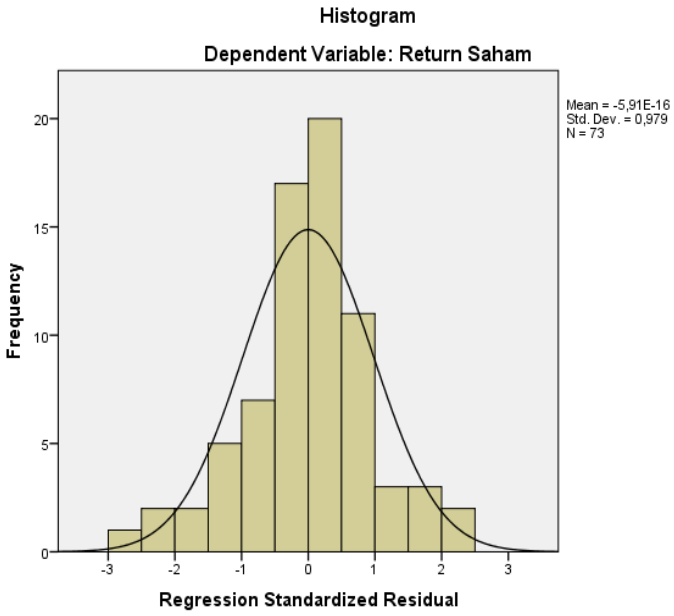
Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	Penerimaan Opini Audit Going Concern	Ukuran Perusahaan	Resiko Keuangan
1	1	3,048	1,000	,00	,03	,00	,02
	2	,781	1,976	,00	,71	,00	,05
	3	,169	4,243	,00	,25	,00	,92
	4	,002	41,956	1,00	,01	1,00	,00

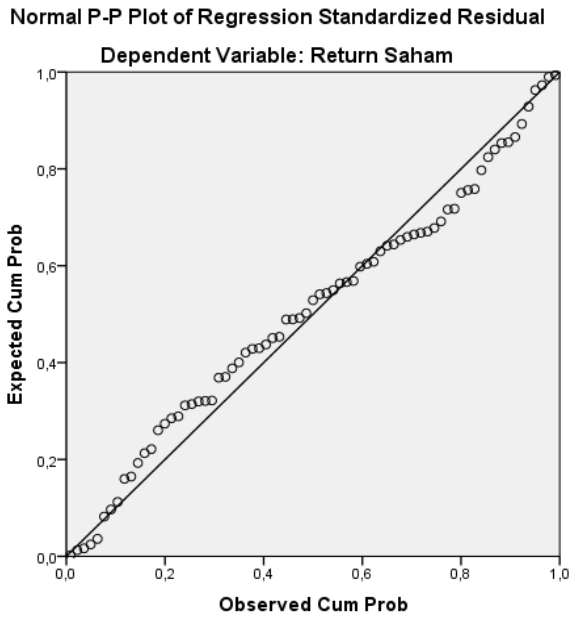
a. Dependent Variable: Return Saham

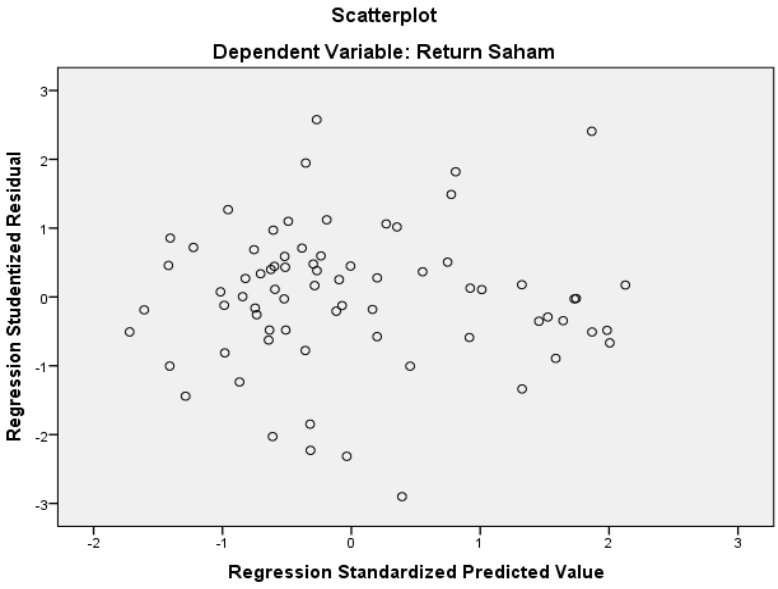
Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-15,9450	8,0594	-5,2085	6,24099	73
Std. Predicted Value	-1,720	2,126	,000	1,000	73
Standard Error of Predicted Value	2,798	7,189	4,709	,959	73
Adjusted Predicted Value	-14,9869	8,3532	-5,1369	6,37886	73
Residual	-57,94509	50,95567	,00000	20,09257	73
Std. Residual	-2,823	2,483	,000	,979	73
Stud. Residual	-2,901	2,576	-,002	1,008	73
Deleted Residual	-61,17443	54,86700	-,07155	21,28698	73
Stud. Deleted Residual	-3,073	2,690	-,003	1,031	73
Mahal. Distance	,351	7,848	2,959	1,524	73
Cook's Distance	,000	,127	,015	,029	73
Centered Leverage Value	,005	,109	,041	,021	73

a. Dependent Variable: Return Saham


Histogram
Dependent Variable: Return Saham
Mean = -5,91E-16
Std. Dev. = 0,979
N = 73
Frequency
20
15
10
5
0
-3
-2
-1
0
1
2
3
Regression Standardized Residual


Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Return Saham
Expected Cum Prob
1,0
0,8
0,6
0,4
0,2
0,0
0,0
0,2
0,4
0,6
0,8
1,0
Observed Cum Prob


Scatterplot
Dependent Variable: Return Saham
Regression Studentized Residual
Regression Standardized Predicted Value
3
2
1
0
-1
-2
-3
-2
-1
0
1
2
3

DATA PENERIMAAN OPINI *GOING CONCERN* (X1)

No.	Kode Saham	Tahun	Jenis Opini Audit	Keterangan	Nilai
1	ADES	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
2	ALTO	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
		2020	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
3	CEKA	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
4	CINT	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
5	DLTA	2018	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
		2019	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
		2020	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
6	DVLA	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
7	GGRM	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
8	HMSP	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
9	ICBP	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
10	LMPI	2018	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
		2019	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
		2020	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
11	KAEF	2018	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
		2019	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
		2020	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
12	KICI	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
13	KINO	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0

14	KLBF	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
15	MBTO	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
16	MERK	2018	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
17	MRAT	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
18	MYOR	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
19	PYFA	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
20	RMBA	2018	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
		2019	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
		2020	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
21	ROTI	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
22	SIDO	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
23	SKBM	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
24	TCID	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
25	TSPC	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
26	UNVR	2018	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
		2019	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
		2020	Wajar Tanpa Pengecualian	*Non Going Concern Opinion*	0
27	WIIM	2018	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
		2019	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1
		2020	Selain Wajar Tanpa Pengecualian	*Going Concern Opinion*	1

DATA UKURAN PERUSAHAAN (X2)

No.	Kode Saham	Tahun	Jumlah Aset	Size
1	ADES	2018	881,275,000,000	27.50
		2019	822,375,000,000	27.44
		2020	958,791,000,000	27.59
2	ALTO	2018	1,109,843,522,344	27.74
		2019	1,103,450,087,164	27.73
		2020	1,105,874,415,256	27.73
3	CEKA	2018	1,168,956,042,706	27.79
		2019	1,393,079,542,074	27.96
		2020	1,566,673,828,068	28.08
4	CINT	2018	491,382,035,136	26.92
		2019	521,493,784,876	26.98
		2020	498,020,612,974	26.93
5	DLTA	2018	1,523,517,170,000	28.05
		2019	1,425,983,722,000	27.99
		2020	1,225,580,913,000	27.83
6	DVLA	2018	1,682,821,739,000	28.15
		2019	1,829,960,714,000	28.24
		2020	1,986,711,872,000	28.32
7	GGRM	2018	69,097,219,000,000	31.87
		2019	78,647,274,000,000	32.00
		2020	78,191,409,000,000	31.99
8	HMSP	2018	46,602,420,000,000	31.47
		2019	50,902,806,000,000	31.56
		2020	49,674,030,000,000	31.54
9	ICBP	2018	34,367,153,000,000	31.17
		2019	38,709,314,000,000	31.29
		2020	103,588,325,000,000	32.27
10	LMPI	2018	786,704,752,983	27.39
		2019	737,642,257,697	27.33
		2020	698,252,022,979	27.27
11	KAEF	2018	9,460,427,317,681	29.88
		2019	18,352,877,132,000	30.54
		2020	17,562,816,674,000	30.50
12	KICI	2018	154,088,747,766	25.76
		2019	152,818,996,760	25.75
		2020	157,023,139,112	25.78
13	KINO	2018	3,592,164,205,408	28.91
		2019	4,695,764,958,883	29.18
		2020	5,255,359,155,031	29.29

14	KLBF	2018	18,146,206,145,369	30.53
		2019	20,264,726,862,584	30.64
		2020	22,564,300,317,374	30.75
15	MBTO	2018	648,016,880,325	27.20
		2019	591,063,928,037	27.11
		2020	982,882,686,217	27.61
16	MERK	2018	1,263,113,689,000	27.86
		2019	901,060,986,000	27.53
		2020	929,901,046,000	27.56
17	MRAT	2018	511,887,783,867	26.96
		2019	532,762,947,995	27.00
		2020	559,795,937,451	27.05
18	MYOR	2018	17,591,706,426,634	30.50
		2019	19,037,918,806,473	30.58
		2020	19,777,500,514,550	30.62
19	PYFA	2018	187,057,163,854	25.95
		2019	190,786,208,250	25.97
		2020	228,575,380,866	26.16
20	RMBA	2018	14,879,589,000,000	30.33
		2019	17,000,330,000,000	30.46
		2020	12,464,005,000,000	30.15
21	ROTI	2018	4,393,810,380,883	29.11
		2019	4,682,083,844,951	29.17
		2020	4,452,166,671,985	29.12
22	SIDO	2018	3,337,628,000,000	28.84
		2019	3,529,557,000,000	28.89
		2020	3,849,516,000,000	28.98
23	SKBM	2018	1,771,365,972,009	28.20
		2019	1,820,383,352,811	28.23
		2020	1,768,660,546,754	28.20
24	TCID	2018	2,445,143,511,801	28.53
		2019	2,551,192,620,939	28.57
		2020	2,314,790,056,002	28.47
25	TSPC	2018	7,869,975,060,326	29.69
		2019	8,372,769,580,743	29.76
		2020	9,104,657,533,366	29.84
26	UNVR	2018	19,522,970,000,000	30.60
		2019	20,649,371,000,000	30.66
		2020	20,534,632,000,000	30.65
27	WIIM	2018	1,255,573,914,558	27.86
		2019	1,299,521,608,556	27.89
		2020	1,614,442,007,528	28.11

DATA RESIKO KEUANGAN / *QUICK RATIO* (X3)

No.	Kode Saham	Tahun	Jumlah Aset Lancar	Jumlah Persediaan	Jumlah Liabilitas Lancar	Pengurangan	Hasil
1	ADES	2018	364,138,000,000	109,137,000,000	262,397,000,000	255,001,000,000	0.97
		2019	351,120,000,000	78,755,000,000	175,191,000,000	272,365,000,000	1.55
		2020	545,239,000,000	80,118,000,000	183,559,000,000	465,121,000,000	2.53
2	ALTO	2018	188,531,394,038	121,306,183,449	246,962,435,572	67,225,210,589	0.27
		2019	176,818,868,579	115,601,575,304	200,070,083,238	61,217,293,275	0.31
		2020	192,738,872,245	112,134,962,507	232,807,819,931	80,603,909,738	0.35
3	CEKA	2018	809,166,450,672	332,754,905,703	158,255,592,250	476,411,544,969	3.01
		2019	1,067,652,078,121	262,081,626,426	222,440,530,626	805,570,451,695	3.62
		2020	1,266,586,465,994	326,172,666,133	271,641,005,590	940,413,799,861	3.46
4	CINT	2018	219,577,845,340	130,111,104,047	81,075,913,501	89,466,741,293	1.10
		2019	250,724,734,274	145,645,838,812	105,476,752,401	105,078,895,462	1.00
		2020	235,891,593,162	147,584,659,947	94,587,795,350	88,306,933,215	0.93
5	DLTA	2018	1,384,227,944,000	205,396,087,000	192,299,843,000	1,178,831,857,000	6.13
		2019	1,292,805,083,000	207,460,611,000	160,587,363,000	1,085,344,472,000	6.76
		2020	1,103,831,856,000	185,922,488,000	147,207,676,000	917,909,368,000	6.24
6	DVLA	2018	1,203,372,372,000	280,691,038,000	416,537,366,000	922,681,334,000	2.22
		2019	1,280,212,333,000	333,781,178,000	439,444,037,000	946,431,155,000	2.15
		2020	1,400,241,872,000	374,427,887,000	555,843,521,000	1,025,813,985,000	1.85
7	GGRM	2018	45,284,719,000,000	38,560,045,000,000	22,003,567,000,000	6,724,674,000,000	0.31
		2019	52,081,133,000,000	42,847,314,000,000	25,258,727,000,000	9,233,819,000,000	0.37
		2020	49,537,929,000,000	39,894,523,000,000	17,009,992,000,000	9,643,406,000,000	0.57
8	HMSP	2018	37,831,483,000,000	15,183,197,000,000	8,793,999,000,000	22,648,286,000,000	2.58
		2019	41,697,015,000,000	16,376,231,000,000	12,727,676,000,000	25,320,784,000,000	1.99
		2020	41,091,638,000,000	18,093,707,000,000	16,743,834,000,000	22,997,931,000,000	1.37
9	ICBP	2018	14,121,568,000,000	4,001,277,000,000	7,235,398,000,000	10,120,291,000,000	1.40
		2019	16,624,925,000,000	3,840,690,000,000	6,556,359,000,000	12,784,235,000,000	1.95
		2020	20,716,223,000,000	4,586,940,000,000	9,176,164,000,000	16,129,283,000,000	1.76
10	LMPI	2018	525,674,069,930	258,185,107,570	379,536,352,404	267,488,962,360	0.70
		2019	479,994,366,854	290,751,126,232	403,747,604,778	189,243,240,622	0.47
		2020	458,427,633,362	287,394,620,960	407,671,137,398	171,033,012,402	0.42
11	KAEF	2018	5,369,546,726,061	1,805,736,012,012	3,774,304,481,466	3,563,810,714,049	0.94
		2019	7,344,787,123,000	2,849,106,176,000	7,392,140,277,000	4,495,680,947,000	0.61
		2020	6,093,103,998,000	2,455,828,900,000	6,786,941,897,000	3,637,275,098,000	0.54
12	KICI	2018	97,221,132,552	72,296,737,274	15,902,122,815	24,924,395,278	1.57
		2019	95,881,525,044	73,193,711,945	12,652,638,345	22,687,813,099	1.79
		2020	102,505,706,556	72,137,729,888	13,087,685,422	30,367,976,668	2.32
13	KINO	2018	1,975,979,249,304	519,237,523,369	1,316,323,262,100	1,456,741,725,935	1.11
		2019	2,335,039,563,811	557,080,008,368	1,733,135,623,684	1,777,959,555,443	1.03
		2020	2,562,184,889,015	690,323,890,776	2,146,338,161,363	1,871,860,998,239	0.87

14	KLBF	2018	10,648,288,386,726	3,474,587,231,854	2,286,167,471,594	7,173,701,154,872	3.14
		2019	11,222,490,978,401	3,737,976,007,703	2,577,108,805,851	7,484,514,970,698	2.90
		2020	13,075,331,880,715	3,599,745,931,242	3,176,726,211,674	9,475,585,949,473	2.98
15	MBTO	2018	392,357,840,917	106,276,782,334	240,203,560,883	286,081,058,583	1.19
		2019	317,285,450,420	104,723,459,796	254,266,866,831	212,561,990,624	0.84
		2020	182,202,105,658	96,505,108,105	295,518,213,807	85,696,997,553	0.29
16	MERK	2018	973,309,659,000	270,515,224,000	709,437,157,000	702,794,435,000	0.99
		2019	675,010,699,000	235,663,073,000	269,085,165,000	439,347,626,000	1.63
		2020	678,404,760,000	317,336,033,000	266,348,137,000	361,068,727,000	1.36
17	MRAT	2018	382,330,851,179	126,358,482,691	122,929,175,890	255,972,368,488	2.08
		2019	412,707,718,061	128,353,150,403	142,931,525,716	284,354,567,658	1.99
		2020	432,576,455,286	146,622,901,883	195,801,413,331	285,953,553,403	1.46
18	MYOR	2018	12,647,858,727,872	3,351,796,321,991	4,764,510,387,113	9,296,062,405,881	1.95
		2019	12,776,102,781,513	2,790,633,951,514	3,714,359,539,201	9,985,468,829,999	2.69
		2020	12,838,729,162,094	2,805,111,592,211	3,475,323,711,943	10,033,617,569,883	2.89
19	PYFA	2018	91,387,136,759	41,590,179,964	33,141,647,397	49,796,956,795	1.50
		2019	95,946,418,919	44,269,891,205	27,198,123,189	51,676,527,714	1.90
		2020	125,342,420,572	51,036,022,889	44,748,565,283	74,306,397,683	1.66
20	RMBA	2018	9,584,354,000,000	5,764,162,000,000	6,028,559,000,000	3,820,192,000,000	0.63
		2019	11,598,066,000,000	6,257,640,000,000	6,083,396,000,000	5,340,426,000,000	0.88
		2020	8,283,505,000,000	3,864,173,000,000	3,769,077,000,000	4,419,332,000,000	1.17
21	ROTI	2018	1,876,409,299,238	65,127,735,601	525,422,150,049	1,811,281,563,637	3.45
		2019	1,874,411,044,438	83,599,374,391	1,106,938,318,565	1,790,811,670,047	1.62
		2020	1,549,617,329,468	103,693,623,334	404,567,270,700	1,445,923,706,134	3.57
22	SIDO	2018	1,547,666,000,000	311,193,000,000	368,380,000,000	1,236,473,000,000	3.36
		2019	1,716,235,000,000	299,244,000,000	408,870,000,000	1,416,991,000,000	3.47
		2020	2,052,081,000,000	309,478,000,000	560,043,000,000	1,742,603,000,000	3.11
23	SKBM	2018	851,410,216,636	302,148,568,290	615,506,825,729	549,261,648,346	0.89
		2019	889,743,651,128	410,800,635,623	668,931,501,885	478,943,015,505	0.72
		2020	953,792,483,691	388,035,141,921	701,020,837,232	565,757,341,770	0.81
24	TCID	2018	1,333,428,311,186	542,466,904,015	231,533,842,787	790,961,407,171	3.42
		2019	1,428,191,709,308	677,051,920,275	255,852,750,863	751,139,789,033	2.94
		2020	1,343,961,709,769	527,537,794,084	131,087,175,475	816,423,915,685	6.23
25	TSPC	2018	5,130,662,268,849	1,507,993,377,295	2,039,075,034,339	3,622,668,891,554	1.78
		2019	5,432,638,388,008	1,416,073,420,751	1,953,608,306,055	4,016,564,967,257	2.06
		2020	5,941,096,184,235	1,488,087,633,710	2,008,023,494,282	4,453,008,550,525	2.22
26	UNVR	2018	8,325,029,000,000	2,658,073,000,000	11,134,786,000,000	5,666,956,000,000	0.51
		2019	8,530,334,000,000	2,429,234,000,000	13,065,308,000,000	6,101,100,000,000	0.47
		2020	8,828,360,000,000	2,463,104,000,000	13,357,536,000,000	6,365,256,000,000	0.48
27	WIIM	2018	888,979,741,744	652,607,840,376	150,202,377,711	236,371,901,368	1.57
		2019	948,430,163,983	552,888,701,245	157,443,942,631	395,541,462,738	2.51
		2020	1,288,718,539,539	668,514,572,920	351,790,782,502	620,203,966,619	1.76

HARGA SAHAM

No.	Kode Saham	Harga Saham			
		Tahun 2017	Tahun 2018	Tahun 2019	Tahun 2020
1	ADES	885	920	1070	1460
2	ALTO	388	400	380	308
3	CEKA	1290	1375	1050	1785
4	CINT	334	284	270	242
5	DLTA	4590	5500	5975	4400
6	DVLA	1960	1940	2050	2420
7	GGRM	83800	83625	83650	41000
8	HMSP	4730	3710	3830	1505
9	ICBP	8900	10450	10775	9575
10	LMPI	167	144	146	85
11	KAEF	2700	2600	2950	4250
12	KICI	171	284	286	212
13	KINO	2120	2800	2990	2720
14	KLBF	1690	1520	1600	1390
15	MBTO	135	126	144	95
16	MERK	8500	4300	4270	3280
17	MRAT	206	179	165	169
18	MYOR	2020	2620	2580	2710
19	PYFA	183	189	170	95
20	RMBA	380	312	328	340
21	ROTI	1275	1200	1220	1360
22	SIDO	545	840	820	805
23	SKBM	715	695	448	324
24	TCID	17900	17250	16750	6475
25	TSPC	1800	1390	1525	1400
26	UNVR	55900	45400	50000	7350
27	WIIM	290	141	234	198

DATA *RETURN SAHAM* (Y)

No.	Kode Saham	Tahun	Harga Saham t-1	Harga Saham	Pengurangan	Jumlah	Persen (%)	Hasil
1	ADES	2018	885	920	35	0.03955	100	3.95
		2019	920	1070	150	0.16304	100	16.30
		2020	1070	1460	390	0.36449	100	36.45
2	ALTO	2018	388	400	12	0.03093	100	3.09
		2019	400	380	-20	-0.05000	100	-5.00
		2020	380	308	-72	-0.18947	100	-18.95
3	CEKA	2018	1290	1375	85	0.06589	100	6.59
		2019	1375	1050	-325	-0.23636	100	-23.64
		2020	1050	1785	735	0.70000	100	70.00
4	CINT	2018	334	284	-50	-0.14970	100	-14.97
		2019	284	270	-14	-0.04930	100	-4.93
		2020	270	242	-28	-0.10370	100	-10.37
5	DLTA	2018	4590	5500	910	0.19826	100	19.83
		2019	5500	5975	475	0.08636	100	8.64
		2020	5975	4400	-1575	-0.26360	100	-26.36
6	DVLA	2018	1960	1940	-20	-0.01020	100	-1.02
		2019	1940	2050	110	0.05670	100	5.67
		2020	2050	2420	370	0.18049	100	18.05
7	GGRM	2018	83800	83625	-175	-0.00209	100	-0.21
		2019	83625	83650	25	0.00030	100	0.03
		2020	83650	41000	-42650	-0.50986	100	-50.99
8	HMSP	2018	4730	3710	-1020	-0.21564	100	-21.56
		2019	3710	3830	120	0.03235	100	3.23
		2020	3830	1505	-2325	-0.60705	100	-60.70
9	ICBP	2018	8900	10450	1550	0.17416	100	17.42
		2019	10450	10775	325	0.03110	100	3.11
		2020	10775	9575	-1200	-0.11137	100	-11.14
10	LMPI	2018	167	144	-23	-0.13772	100	-13.77
		2019	144	146	2	0.01389	100	1.39
		2020	146	85	-61	-0.41781	100	-41.78
11	KAEF	2018	2700	2600	-100	-0.03704	100	-3.70
		2019	2600	2950	350	0.13462	100	13.46
		2020	2950	4250	1300	0.44068	100	44.07
12	KICI	2018	171	284	113	0.66082	100	66.08
		2019	284	286	2	0.00704	100	0.70
		2020	286	212	-74	-0.25874	100	-25.87
13	KINO	2018	2120	2800	680	0.32075	100	32.08
		2019	2800	2990	190	0.06786	100	6.79
		2020	2990	2720	-270	-0.09030	100	-9.03

14	KLBF	2018	1690	1520	-170	-0.10059	100	-10.06
		2019	1520	1600	80	0.05263	100	5.26
		2020	1600	1390	-210	-0.13125	100	-13.13
15	MBTO	2018	135	126	-9	-0.06667	100	-6.67
		2019	126	144	18	0.14286	100	14.29
		2020	144	95	-49	-0.34028	100	-34.03
16	MERK	2018	8500	4300	-4200	-0.49412	100	-49.41
		2019	4300	4270	-30	-0.00698	100	-0.70
		2020	4270	3280	-990	-0.23185	100	-23.19
17	MRAT	2018	206	179	-27	-0.13107	100	-13.11
		2019	179	165	-14	-0.07821	100	-7.82
		2020	165	169	4	0.02424	100	2.42
18	MYOR	2018	2020	2620	600	0.29703	100	29.70
		2019	2620	2580	-40	-0.01527	100	-1.53
		2020	2580	2710	130	0.05039	100	5.04
19	PYFA	2018	183	189	6	0.03279	100	3.28
		2019	189	170	-19	-0.10053	100	-10.05
		2020	170	95	-75	-0.44118	100	-44.12
20	RMBA	2018	380	312	-68	-0.17895	100	-17.89
		2019	312	328	16	0.05128	100	5.13
		2020	328	340	12	0.03659	100	3.66
21	ROTI	2018	1275	1200	-75	-0.05882	100	-5.88
		2019	1200	1220	20	0.01667	100	1.67
		2020	1220	1360	140	0.11475	100	11.48
22	SIDO	2018	545	840	295	0.54128	100	54.13
		2019	840	820	-20	-0.02381	100	-2.38
		2020	820	805	-15	-0.01829	100	-1.83
23	SKBM	2018	715	695	-20	-0.02797	100	-2.80
		2019	695	448	-247	-0.35540	100	-35.54
		2020	448	324	-124	-0.27679	100	-27.68
24	TCID	2018	17900	17250	-650	-0.03631	100	-3.63
		2019	17250	16750	-500	-0.02899	100	-2.90
		2020	16750	6475	-10275	-0.61343	100	-61.34
25	TSPC	2018	1800	1390	-410	-0.22778	100	-22.78
		2019	1390	1525	135	0.09712	100	9.71
		2020	1525	1400	-125	-0.08197	100	-8.20
26	UNVR	2018	55900	45400	-10500	-0.18784	100	-18.78
		2019	45400	50000	4600	0.10132	100	10.13
		2020	50000	7350	-42650	-0.85300	100	-85.30
27	WIIM	2018	290	141	-149	-0.51379	100	-51.38
		2019	141	234	93	0.65957	100	65.96
		2020	234	198	-36	-0.15385	100	-15.38

Tabel Durbin-Watson (DW), α = 5%

	k=1		k=2		k=3		k=4		k=5	
n	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

Titik Persentase Distribusi t (df = 1 – 40)

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

Catatan: Probabilita yang lebih kecil yang ditunjukkan pada judul tiap kolom adalah luas daerah dalam satu ujung, sedangkan probabilitas yang lebih besar adalah luas daerah dalam kedua ujung

Titik Persentase Distribusi F untuk Probabilita = 0,05

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