

**PENGARUH *CORPORATE SOCIAL RESPONSIBILITY (CSR)*, *LEVERAGE*, DAN
INTELLECTUAL CAPITAL TERHADAP *EARNINGS MANAGEMENT* PADA
PERUSAHAAN MANUFAKTUR SUB-SEKTOR INDUSTRI DASAR DAN
KIMIA YANG TERDAFTAR DI BEI**

SKRIPSI

**Diajukan Untuk Memenuhi Syarat Mengikuti Sidang Meja Hijau Di fakultas
Ekonomi Universitas Islam Sumatera Utara**

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KONSENTRASI : KEUANGAN



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KATA PENGANTAR

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

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Lampiran 1 Skor Pengungkapan *Corporate social responsibi*

NO	KDSI		SPMA		
	2018	2019	2017	2018	2019
1	1	1	1	1	1
2	1	0	1	1	1
3	1	1	1	1	1
4	1	1	1	1	0
5	0	0	0	1	1
6	0	0	0	0	0
7	1	1	1	1	1
8	1	1	1	1	1
9	0	0	0	0	0
10	0	0	1	1	1
11	0	0	0	0	0
12	1	1	1	1	1
13	1	1	1	1	1
14	1	1	0	0	0
15	1	1	1	1	1
16	0	0	0	0	0
17	0	0	0	0	0
18	1	1	1	1	1
19	0	0	1	1	1
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21	0	0	0	0	0
22	0	0	0	0	0
23	0	0	0	0	0
24	0	0	0	0	0
25	1	1	1	1	1
26	1	1	1	1	1
27	0	0	0	0	0
28	1	1	1	1	1
29	0	0	0	0	0
30	0	0	0	0	0
31	0	0	0	0	0
32	0	0	0	1	1
33	0	0	0	0	0
34	0	1	1	1	1
35	0	1	0	0	0
36	0	0	0	0	0
37	0	0	1	1	1
38	0	0	1	1	1
39	0	0	0	0	0
40	1	1	1	1	1
41	0	0	0	0	0
42	0	0	0	0	0
43	0	0	1	1	1
44	0	1	0	0	0
45	0	0	0	0	0

46	0	0	0	0	0
47	0	0	0	0	0
48	0	1	0	0	0
49	0	0	0	0	0
50	0	0	0	0	0
51	1	1	0	0	0
52	0	0	1	1	1
53	0	0	0	0	0
54	0	0	1	1	1
55	0	0	0	0	0
56	0	0	0	0	0
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59	0	0	1	1	1
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66	0	0	0	0	0
67	0	0	0	0	0
68	0	0	0	0	0
69	0	0	0	0	0
70	0	0	0	0	0
71	0	0	0	0	0
72	1	1	1	1	1
73	1	1	1	1	1
74	0	0	0	0	0
75	1	1	1	1	1
76	0	0	0	0	0
77	0	0	0	0	0
78	0	0	0	0	0
79	1	1	1	1	1
80	0	0	0	0	0
81	0	0	0	0	0
82	0	0	1	1	1
83	0	0	0	0	0
84	0	0	0	0	0
85	0	0	1	1	1
86	0	0	0	0	0
87	0	0	1	1	1
88	0	0	0	0	0
89	0	0	0	0	0
90	0	0	0	0	0
91	0	1	1	1	1
TOTAL	20	24	31	33	32
NDIKATOR	91	91	91	91	91
CSR	0,21978	0,263736	0,340659	0,362637	0,351648

Lampiran 2 Nilai Rasio Leverage

PERSAHAAN	TAHUN	TOTAL HUTANG	TOTAL ASET	LEVERAGE
PT. WIKA BETON	2017	Rp 4.320.040.760.958	Rp 7.067.976.095.043	0,61121
	2018	Rp 5.744.966.289.467	Rp 8.881.778.299.672	0,64683
	2019	Rp 6.829.449.147.200	Rp 10.337.895.087.207	0,66062
PT. CHAMPION PACIFIC INDONESIA	2017	Rp 71.075.842.431	Rp 513.022.591.574	0,13854
	2018	Rp 87.283.567.361	Rp 570.197.810.698	0,15308
	2019	Rp 80.669.409.164	Rp 617.594.780.689	0,13062
Surya Toto Indonesia Tbk.	2017	Rp 1.132.699.218.945	Rp 2.826.490.815.501	0,40074
	2018	Rp 967.642.637.307	Rp 2.897.119.790.044	0,33400
	2019	Rp 994.204.688.438	Rp 2.918.467.252.139	0,34066
Trias Sentosa, Tbk.	2017	Rp 1.357.336.438.524	Rp 3.332.905.936.010	0,40725
	2018	Rp 2.047.516.971.004	Rp 4.284.901.587.126	0,47784
	2019	Rp 2.174.561.951.424	Rp 4.349.022.887.699	0,50001
PT. Arwana Citra Mulia Tbk.	2017	Rp 571.946.769.034	Rp 1.601.346.561.573	0,35717
	2018	Rp 556.309.556.626	Rp 1.652.905.985.730	0,33656
	2019	Rp 622.355.306.743	Rp 1.799.137.069.343	0,34592
PT. Mark Dynamics Indonesia	2017	Rp 60.755.709.610	Rp 227.599.575.294	0,26694
	2018	Rp 80.342.456.509	Rp 318.080.326.465	0,25259
	2019	Rp 142.230.988.429	Rp 441.254.067.741	0,32233
PT. Intan Wijaya Internasional	2017	Rp 35.408.565.186	Rp 303.788.390.330	0,11656
	2018	Rp 71.410.278.158	Rp 391.362.697.956	0,18247
	2019	Rp 65.323.258.479	Rp 405.445.049.452	0,16111
PT. Pelangi Indah Canindo Tbk.	2017	Rp 440.013.937.282	Rp 723.062.823.329	0,60854
	2018	Rp 553.371.264.957	Rp 852.932.442.585	0,64879
	2019	Rp 825.976.596.232	Rp 1.127.616.056.633	0,73250
PT. Indal Aluminium Industry Tbk.	2017	Rp 936.511.874.370	Rp 1.213.916.545.120	0,77148
	2018	Rp 1.096.799.666.849	Rp 1.400.683.598.096	0,78305
	2019	Rp 893.625.998.063	Rp 1.212.894.403.676	0,73677
PT. Kedawung Setia Industrial Tbk.	2017	Rp 842.752.226.515	Rp 1.328.291.727.616	0,63446
	2018	Rp 836.245.435.111	Rp 1.391.416.464.512	0,60100
	2019	Rp 645.444.999.358	Rp 1.253.650.408.375	0,51485
PT. Suparma Tbk.	2017	Rp 980.123.282.608	Rp 2.175.660.855.114	0,45049
	2018	Rp 1.013.266.115.558	Rp 2.282.845.632.924	0,44386
	2019	Rp 994.592.156.971	Rp 2.372.130.750.775	0,41928

Lampiran 3 nilai rata-rata Intellectual Capital

PERSAHAAN	TAHUN	TOTAL PENDAPATAN	TOTAL BEBAN TAHUN SEKARANG	VA	MODAL	VACA	B. GAJI
PT. WIKA BETON	2017	Rp 5.362.263.237.778	Rp 5.000.784.996.779	Rp 361.478.240.999	Rp 2.747.935.334.085	0,131545396	Rp 210.193.816.070
	2018	Rp 6.930.628.258.854	Rp 6.400.748.629.452	Rp 529.879.629.402	Rp 3.136.812.010.205	0,168922979	Rp 432.394.549.490
	2019	Rp 7.083.384.467.587	Rp 6.519.322.831.863	Rp 564.061.635.724	Rp 3.508.445.940.007	0,160772503	Rp 533.499.023.210
PT. CHAMPION PACIFIC INDONESIA	2017	Rp 774.137.609.100	Rp 619.069.900.418	Rp 155.067.708.682	Rp 441.946.749.143	0,350874192	Rp 82.691.025.546
	2018	Rp 791.806.294.691	Rp 656.824.466.713	Rp 134.981.827.978	Rp 482.914.243.337	0,279515110	Rp 90.309.389.573
	2019	Rp 790.924.460.547	Rp 626.155.658.997	Rp 164.768.801.550	Rp 536.925.371.505	0,306874680	Rp 103.932.048.799
Surya Toto Indonesia Tbk.	2017	Rp 2.208.748.560.634	Rp 1.410.716.960.777	Rp 798.031.599.857	Rp 1.693.791.596.547	0,471150997	Rp 519.095.795.313
	2018	Rp 2.311.400.659.800	Rp 1.401.746.299.609	Rp 909.654.360.191	Rp 1.929.447.152.737	0,471458552	Rp 562.952.564.089
	2019	Rp 2.093.578.994.229	Rp 1.371.717.580.869	Rp 721.861.413.360	Rp 1.924.262.563.701	0,375136651	Rp 588.393.912.445
Trias Sentosa, Tbk.	2017	Rp 2.385.137.135.129	Rp 2.273.043.849.888	Rp 112.093.285.241	Rp 1.975.569.497.486	0,056739733	Rp 73.893.603.499
	2018	Rp 2.674.635.688.866	Rp 2.469.939.616.907	Rp 204.696.071.959	Rp 2.237.384.616.122	0,091488996	Rp 141.502.172.860
	2019	Rp 2.600.682.642.369	Rp 2.489.162.049.834	Rp 111.520.592.535	Rp 2.174.460.936.275	0,051286547	Rp 72.608.624.252
PT. Arwana Citra Mulia Tbk.	2017	Rp 1.737.166.521.805	Rp 1.514.420.839.954	Rp 222.745.681.851	Rp 1.029.399.792.539	0,216384036	Rp 100.561.772.208
	2018	Rp 1.981.848.897.738	Rp 1.712.373.584.119	Rp 269.475.313.619	Rp 1.096.596.429.104	0,245737909	Rp 111.267.515.017
	2019	Rp 2.169.564.711.749	Rp 1.830.995.235.992	Rp 338.569.475.757	Rp 1.176.781.762.600	0,287707956	Rp 120.894.236.248
PT. Mark Dynamics Indonesia	2017	Rp 240.688.136.367	Rp 152.831.288.073	Rp 87.856.848.294	Rp 166.843.865.684	0,526581232	Rp 40.799.455.795
	2018	Rp 327.573.582.567	Rp 190.700.687.912	Rp 136.872.894.655	Rp 237.737.869.956	0,575730298	Rp 54.967.454.993
	2019	Rp 365.513.573.326	Rp 207.556.009.680	Rp 157.957.563.646	Rp 299.023.079.312	0,528245392	Rp 69.955.019.113
PT. Intan Wijaya Internasional	2017	Rp 270.821.559.261	Rp 237.928.915.028	Rp 32.892.644.233	Rp 268.379.825.144	0,122560048	Rp 16.162.187.816
	2018	Rp 371.271.921.615	Rp 331.646.432.352	Rp 39.625.489.263	Rp 319.952.419.798	0,123848069	Rp 22.949.815.560
	2019	Rp 383.303.631.016	Rp 345.381.705.133	Rp 37.921.925.883	Rp 340.121.790.973	0,111495138	Rp 24.110.189.260
PT. Pelangi Indah Canindo Tbk.	2017	Rp 749.057.985.942	Rp 692.613.166.110	Rp 56.444.819.832	Rp 283.048.886.048	0,199417212	Rp 39.620.439.606
	2018	Rp 778.539.410.964	Rp 740.337.588.873	Rp 38.201.822.091	Rp 299.561.177.628	0,127525944	Rp 22.471.413.746
	2019	Rp 770.100.690.837	Rp 737.677.037.142	Rp 32.423.653.695	Rp 301.639.460.401	0,107491419	Rp 25.041.201.650
PT. Indal Alumunium Industry Tbk.	2017	Rp 989.584.189.642	Rp 755.799.165.815	Rp 233.785.023.827	Rp 277.404.670.750	0,842758066	Rp 195.533.319.307
	2018	Rp 1.147.873.658.088	Rp 893.699.008.924	Rp 254.174.649.164	Rp 303.883.931.247	0,836420169	Rp 213.711.507.812
	2019	Rp 1.263.515.485.572	Rp 1.007.759.336.651	Rp 255.756.148.921	Rp 319.268.405.613	0,801069396	Rp 222.198.033.736
PT. Suparma Tbk.	2017	Rp 2.103.827.538.436	Rp 1.838.219.956.112	Rp 265.607.582.324	Rp 1.172.195.335.156	0,226589865	Rp 173.327.465.090
	2018	Rp 2.394.762.020.191	Rp 2.116.110.742.961	Rp 278.651.277.230	Rp 1.254.609.679.208	0,222101967	Rp 196.418.554.961
	2019	Rp 2.550.969.175.619	Rp 2.196.877.419.505	Rp 354.091.756.114	Rp 1.377.538.593.804	0,257046705	Rp 223.086.085.174

PT. Kedawung Setia Industrial Tbk.	2017	Rp 2.248.340.923.270	Rp 1.992.159.090.851	Rp 256.181.832.419	Rp 485.539.501.101	0,527623050	Rp 187.216.623.870
	2018	Rp 2.338.823.457.799	Rp 2.062.261.707.609	Rp 276.561.750.190	Rp 555.171.029.401	0,498155948	Rp 199.799.847.979
	2019	Rp 2.235.260.082.622	Rp 1.953.214.415.662	Rp 282.045.666.960	Rp 608.205.409.017	0,463734230	Rp 217.954.763.453
PT. Suparma Tbk.	2017	Rp 2.103.827.538.436	Rp 1.838.219.956.112	Rp 265.607.582.324	Rp 1.172.195.335.156	0,226589865	Rp 173.327.465.090
	2018	Rp 2.394.762.020.191	Rp 2.116.110.742.961	Rp 278.651.277.230	Rp 1.254.609.679.208	0,222101967	Rp 196.418.554.961
	2019	Rp 2.550.969.175.619	Rp 2.196.877.419.505	Rp 354.091.756.114	Rp 1.377.538.593.804	0,257046705	Rp 223.086.085.174

VAHU	SC	STVA	VAIC
1,719738	1,51E+11	0,418516	2,269799
1,225454	9,75E+10	0,183976	1,578353
1,057287	3,06E+10	0,054183	1,272243
1,875266	7,24E+10	0,466742	2,692883
1,49466	4,47E+10	0,330951	2,105127
1,585351	6,08E+10	0,369225	2,261451
1,537349	2,79E+11	0,34953	2,35803
1,615863	3,47E+11	0,381136	2,468458
1,226834	1,33E+11	0,184894	1,786864
1,516955	3,82E+10	0,340785	1,91448
1,446593	6,32E+10	0,308721	1,846803
1,535914	3,89E+10	0,348922	1,936122
2,215013	1,22E+11	0,548535	2,979933
2,421869	1,58E+11	0,587096	3,254702
2,800543	2,18E+11	0,642926	3,731177
2,153383	4,71E+10	0,535614	3,215578
2,490072	8,19E+10	0,598405	3,664207
2,257988	8,8E+10	0,557128	3,343361
2,03516	1,67E+10	0,508638	2,666359
1,726615	1,67E+10	0,420832	2,271295
1,572859	1,38E+10	0,364215	2,048569
1,424639	1,68E+10	0,298068	1,922124
1,700019	1,57E+10	0,411771	2,239316
1,294812	7,38E+09	0,227687	1,629991
1,195628	3,83E+10	0,163619	2,202005
1,189335	4,05E+10	0,159194	2,18495
1,151028	3,36E+10	0,131211	2,083309
1,368371	6,9E+10	0,269204	2,165198
1,384194	7,68E+10	0,277558	2,159908
1,294056	6,41E+10	0,227236	1,985026
1,532403	9,23E+10	0,34743	2,106423
1,418661	8,22E+10	0,29511	1,935872
1,587243	1,31E+11	0,369977	2,214266

Lampiran 4 Skor Peluang Rasio *Earnings Management*

TAHUN	LABA BERSIH SEBELUM PAJAK TAHUN SEKARANG	ARUS KAS AKTIVITAS OPERASI	TACit	TOTAL ASET TAHUN SEBELUMNYA	TOTAL PENDAPATAN	PENDAPATAN TAHUN SEBELUMNYA	PENDAPATAN TAHUN SEKARANG DIKURANG PENDAPATAN SEBELUMNYA
2017	Rp 419.501.620.158	Rp 556.143.968.917	Rp (136.642.348.759)	Rp 4.663.078.318.968	Rp 5.362.263.237.778	Rp 3.481.731.506.128	Rp 1.880.531.731.650
2018	Rp 619.251.303.685	Rp 733.378.642.718	Rp (114.127.339.033)	Rp 7.067.976.095.043	Rp 6.930.628.258.854	Rp 5.362.263.237.778	Rp 1.568.365.021.076
2019	Rp 628.270.544.710	Rp 1.126.062.429.214	Rp (497.791.884.504)	Rp 8.881.778.299.672	Rp 7.083.384.467.587	Rp 6.930.628.258.854	Rp 152.756.208.733
2017	Rp 95.764.791.063	Rp 88.100.059.088	Rp 7.664.731.975	Rp 439.465.673.269	Rp 774.137.609.100	Rp 800.528.123.510	Rp (26.390.514.410)
2018	Rp 61.747.960.127	Rp 2.010.760.208	Rp 59.737.199.919	Rp 513.022.591.574	Rp 791.806.294.691	Rp 774.137.609.100	Rp 17.668.685.591
2019	Rp 83.534.447.014	Rp 110.401.909.570	Rp (26.867.462.556)	Rp 61.747.960.127	Rp 790.924.460.547	Rp 791.806.294.691	Rp (881.834.144)
2017	Rp 377.660.867.510	Rp 421.340.061.708	Rp (43.679.194.198)	Rp 2.581.440.938.262	Rp 2.208.748.560.634	Rp 2.081.482.145.953	Rp 127.266.414.681
2018	Rp 451.998.563.901	Rp 356.708.792.806	Rp 95.289.771.095	Rp 377.660.867.510	Rp 2.311.400.659.800	Rp 2.208.748.560.634	Rp 102.652.099.166
2019	Rp 185.479.305.304	Rp 277.886.404.272	Rp (92.407.098.968)	Rp 451.998.563.901	Rp 2.093.578.994.229	Rp 2.311.400.659.800	Rp (217.821.665.571)
2017	Rp 12.513.681.277	Rp 229.411.066.077	Rp (216.897.384.800)	Rp 3.290.596.224.286	Rp 2.385.137.135.129	Rp 2.268.102.909.245	Rp 117.034.225.884
2018	Rp 36.216.675.439	Rp 118.453.889.096	Rp (82.237.213.657)	Rp 3.332.905.936.010	Rp 2.674.635.688.866	Rp 2.385.137.135.129	Rp 289.498.553.737
2019	Rp 17.514.074.859	Rp 112.801.524.233	Rp (95.287.449.374)	Rp 4.284.901.587.126	Rp 2.600.682.642.369	Rp 2.674.635.688.866	Rp (73.953.046.497)
2017	Rp 166.203.941.034	Rp 245.599.197.741	Rp (79.395.256.707)	Rp 1.543.216.299.146	Rp 1.737.166.521.805	Rp 1.521.223.656.324	Rp 215.942.865.481
2018	Rp 211.729.940.176	Rp 356.764.910.588	Rp (145.034.970.412)	Rp 1.601.346.561.573	Rp 1.981.848.897.738	Rp 1.737.166.521.805	Rp 244.682.375.933
2019	Rp 217.675.239.509	Rp 368.988.791.699	Rp (151.313.552.190)	Rp 1.652.905.985.730	Rp 2.169.564.711.749	Rp 1.981.848.897.738	Rp 187.715.814.011
2017	Rp 64.422.123.842	Rp 46.139.446.815	Rp 18.282.677.027	Rp 170.937.642.460	Rp 240.688.136.367	Rp 207.993.323.336	Rp 32.694.813.031
2018	Rp 111.210.294.119	Rp 50.917.211.634	Rp 60.293.082.485	Rp 227.599.575.294	Rp 327.573.582.567	Rp 240.688.136.367	Rp 86.885.446.200
2019	Rp 118.687.394.018	Rp 44.434.687.873	Rp 74.252.706.145	Rp 318.080.326.465	Rp 365.513.573.326	Rp 327.573.582.567	Rp 37.939.990.759
2017	Rp 22.077.467.345	Rp 12.507.667.355	Rp 9.569.799.990	Rp 269.351.381.344	Rp 270.821.559.261	Rp 177.064.678.278	Rp 93.756.880.983
2018	Rp 22.040.417.272	Rp 12.092.574.806	Rp 9.947.842.466	Rp 22.077.467.345	Rp 371.271.921.615	Rp 270.821.559.261	Rp 100.450.362.354
2019	Rp 18.037.062.772	Rp 11.868.109.959	Rp 6.168.952.813	Rp 22.040.417.272	Rp 383.303.631.016	Rp 371.271.921.615	Rp 12.031.709.401
2017	Rp 22.614.674.874	Rp (42.951.728.636)	Rp 65.566.403.510	Rp 638.566.761.462	Rp 749.057.985.942	Rp 705.902.602.335	Rp 43.155.383.607
2018	Rp 17.802.088.413	Rp 75.713.565.476	Rp (57.911.477.063)	Rp 723.062.823.329	Rp 778.539.410.964	Rp 749.057.985.942	Rp 29.481.425.022
2019	Rp 9.512.852.655	Rp (195.249.634.618)	Rp 204.762.487.273	Rp 17.802.088.413	Rp 770.100.690.837	Rp 778.539.410.964	Rp (8.438.720.127)
2017	Rp 52.292.073.203	Rp 51.365.012.507	Rp 927.060.696	Rp 1.339.032.413.455	Rp 989.584.189.642	Rp 1.300.944.456.702	Rp (311.360.267.060)
2018	Rp 64.757.097.094	Rp 132.356.154.811	Rp (67.599.057.717)	Rp 1.213.916.545.120	Rp 1.147.873.658.088	Rp 989.584.189.642	Rp 158.289.468.446
2019	Rp 48.116.436.880	Rp (66.131.822.016)	Rp 114.248.258.896	Rp 1.400.683.598.096	Rp 1.263.515.485.572	Rp 1.147.873.658.088	Rp 115.641.827.484
2017	Rp 93.363.070.902	Rp (61.261.640.106)	Rp 154.624.711.008	Rp 1.142.273.020.550	Rp 2.248.340.923.270	Rp 2.001.181.298.028	Rp 247.159.625.242
2018	Rp 103.955.745.914	Rp 88.557.902.537	Rp 15.397.843.377	Rp 1.328.291.727.616	Rp 2.338.823.457.799	Rp 2.248.340.923.270	Rp 90.482.534.529
2019	Rp 94.926.825.515	Rp 258.033.801.758	Rp (163.106.976.243)	Rp 1.391.416.464.512	Rp 2.235.260.082.622	Rp 2.338.823.457.799	Rp (103.563.375.177)
2017	Rp 121.308.934.629	Rp 131.771.691.225	Rp (10.462.756.596)	Rp 2.158.852.415.950	Rp 2.103.827.538.436	Rp 1.967.615.004.133	Rp 136.212.534.303

PENDAPATAN TAHUN SEKARANG DIKURANG PENDAPATAN TAHUN SEBELUMNYA	PIUTANG USAHA TAHUN SEKARANG	PIUTANG TAHUN SEBELUMNYA	PERUBAHAN PIUTANG	ASET TETAP TAHUN SEKARANG	ANGKA	X1	X2	X3	Y
Rp 1.880.531.731.650	Rp 2.140.344.926.182	Rp 942.488.519.174	Rp 1.197.856.407.008	Rp 2.679.459.038.772	1	0,000000000000214	0,403281	0,574612	-0,029303
Rp 1.568.365.021.076	Rp 3.111.640.571.536	Rp 2.140.344.926.182	Rp 971.295.645.354	Rp 2.947.961.042.010	1	0,000000000000141	0,221897	0,417087	-0,016147
Rp 152.756.208.733	Rp 3.615.053.058.722	Rp 3.111.640.571.536	Rp 503.412.487.186	Rp 3.012.075.396.737	1	0,000000000000113	0,017199	0,339130	-0,056046
Rp (26.390.514.410)	Rp 139.552.084.249	Rp 137.238.242.434	Rp 2.313.841.815	Rp 86.389.049.329	1	0,0000000000002275	-0,060051	0,196577	0,017441
Rp 17.668.685.591	Rp 156.591.644.419	Rp 139.552.084.249	Rp 17.039.560.170	Rp 129.189.249.974	1	0,000000000001949	0,034440	0,251820	0,116442
Rp (881.834.144)	Rp 157.615.905.567	Rp 156.591.644.419	Rp 1.024.261.148	Rp 144.745.920.744	1	0,000000000016195	-0,014281	2,344141	-0,435115
Rp 127.266.414.681	Rp 527.574.475.266	Rp 481.003.216.500	Rp 46.571.258.766	Rp 806.391.112.949	1	0,000000000000387	0,049301	0,312380	-0,016920
Rp 102.652.099.166	Rp 436.367.784.610	Rp 527.574.475.266	Rp (91.206.690.656)	Rp 732.411.678.729	1	0,000000000002648	0,271810	1,939337	0,252316
Rp (217.821.665.571)	Rp 514.351.618.177	Rp 436.367.784.610	Rp 77.983.833.567	Rp 684.884.793.275	1	0,000000000002212	-0,481908	1,515237	-0,204441
Rp 117.034.225.884	Rp 434.426.184.602	Rp 411.016.304.326	Rp 23.409.880.276	Rp 1.992.196.958.293	1	0,000000000000304	0,035566	0,605421	-0,065914
Rp 289.498.553.737	Rp 506.502.298.365	Rp 434.426.184.602	Rp 72.076.113.763	Rp 2.535.555.929.013	1	0,000000000000300	0,086861	0,760764	-0,024674
Rp (73.953.046.497)	Rp 527.836.853.736	Rp 506.502.298.365	Rp 21.334.555.371	Rp 2.720.377.238.742	1	0,000000000000233	-0,017259	0,634875	-0,022238
Rp 215.942.865.481	Rp 527.662.461.156	Rp 463.045.386.250	Rp 64.617.074.906	Rp 833.704.877.050	1	0,000000000000648	0,139930	0,540239	-0,051448
Rp 244.682.375.933	Rp 503.845.537.083	Rp 527.662.461.156	Rp (23.816.924.073)	Rp 795.547.807.911	1	0,000000000000624	0,152798	0,496799	-0,090571
Rp 187.715.814.011	Rp 523.863.788.842	Rp 503.845.537.083	Rp 20.018.251.759	Rp 799.758.119.934	1	0,000000000000605	0,113567	0,483850	-0,091544
Rp 32.694.813.031	Rp 60.411.642.792	Rp 42.992.655.914	Rp 17.418.986.878	Rp 89.201.366.653	1	0,000000000005850	0,191267	0,521836	0,106955
Rp 86.885.446.200	Rp 63.891.682.925	Rp 60.411.642.792	Rp 3.480.040.133	Rp 150.750.138.714	1	0,000000000004394	0,381747	0,662348	0,264909
Rp 37.939.990.759	Rp 68.547.861.994	Rp 63.891.682.925	Rp 4.656.179.069	Rp 205.864.426.823	1	0,000000000003144	0,119278	0,647209	0,233440
Rp 93.756.880.983	Rp 68.990.492.229	Rp 46.760.705.065	Rp 22.229.787.164	Rp 135.918.981.861	1	0,000000000003713	0,348084	0,504616	0,035529
Rp 100.450.362.354	Rp 79.948.387.993	Rp 68.990.492.229	Rp 10.957.895.764	Rp 174.915.334.612	1	0,000000000045295	4,549904	7,922799	0,450588
Rp 12.031.709.401	Rp 105.441.351.021	Rp 79.948.387.993	Rp 25.492.963.028	Rp 177.352.798.369	1	0,000000000045371	0,545893	8,046708	0,279893
Rp 43.155.383.607	Rp 168.597.178.915	Rp 88.999.986.357	Rp 79.597.192.558	Rp 124.263.162.860	1	0,00000000001566	0,067582	0,194597	0,102677
Rp 29.481.425.022	Rp 163.430.073.921	Rp 168.597.178.915	Rp (5.167.104.994)	Rp 142.861.408.050	1	0,00000000001383	0,040773	0,197578	-0,080092
Rp (8.438.720.127)	Rp 153.273.243.688	Rp 163.430.073.921	Rp (10.156.830.233)	Rp 144.484.965.484	1	0,000000000056173	-0,474030	8,116181	11,502161
Rp (311.360.267.060)	Rp 473.614.902.937	Rp 546.065.925.565	Rp (72.451.022.628)	Rp 226.998.517.718	1	0,00000000000747	-0,232526	0,169524	0,000692
Rp 158.289.468.446	Rp 572.800.777.074	Rp 473.614.902.937	Rp 99.185.874.137	Rp 227.489.647.951	1	0,00000000000824	0,130396	0,187401	-0,055687
Rp 115.641.827.484	Rp 444.514.563.844	Rp 572.800.777.074	Rp (128.286.213.230)	Rp 222.336.962.991	1	0,00000000000714	0,082561	0,158735	0,081566
Rp 247.159.625.242	Rp 415.085.236.642	Rp 381.851.435.581	Rp 33.233.801.061	Rp 440.422.767.236	1	0,00000000000875	0,216375	0,385567	0,135366
Rp 90.482.534.529	Rp 370.235.456.448	Rp 415.085.236.642	Rp (44.849.780.194)	Rp 524.053.587.271	1	0,00000000000753	0,068119	0,394532	0,011592
Rp (103.563.375.177)	Rp 352.331.300.302	Rp 370.235.456.448	Rp (17.904.156.146)	Rp 586.699.930.470	1	0,00000000000719	-0,074430	0,421657	-0,117224
Rp 136.212.534.303	Rp 112.110.911.193	Rp 108.132.846.039	Rp 3.978.065.154	Rp 1.393.421.919.181	1	0,00000000000463	0,063095	0,645446	-0,004846

REC/Ait-1	REV/Ait-1- REC/Ait-1	BETA 1	BETA 2	BETA 3	BETA 1*X1	BETA 2*X2	BETA3*X3	TACIT/AIT-1	B1*(1/Ait-1	B2*T2	B3*X3	NDA	DA
0,45899828	-0,05571710	264797205812,292	-1,090	-,928	0,056785923	-0,439595	-0,533262	-0,91607163	0,05678592	0,060734	-0,53326	-0,41574	-0,5003295
0,44024492	-0,21834759	264797205812,292	-1,090	-,928	0,037464361	-0,241878	-0,387073	-0,59148728	0,03746436	0,238009	-0,38707	-0,11160	-0,4798875
0,40701906	-0,38982023	264797205812,292	-1,090	-,928	0,029813535	-0,018748	-0,314726	-0,30365980	0,02981353	0,424922	-0,31473	0,14001	-0,4436697
0,31754945	-0,37760082	264797205812,292	-1,090	-,928	0,602543548	0,065459	-0,182432	0,48557068	0,60254355	0,411602	-0,18243	0,83171	-0,3461437
0,30523343	-0,27079306	264797205812,292	-1,090	-,928	0,516151160	-0,037542	-0,233699	0,24491084	0,51615116	0,295177	-0,23370	0,57763	-0,3327187
2,55256862	-2,56684981	264797205812,292	-1,090	-,928	4,288355522	0,015567	-2,175455	2,12846735	4,28835552	2,797986	-2,17546	4,91089	-2,7824187
0,20437209	-0,15507156	264797205812,292	-1,090	-,928	0,102577286	-0,053740	-0,289901	-0,24106378	0,10257729	0,169035	-0,28990	-0,01829	-0,2227751
1,15544877	-0,88363851	264797205812,292	-1,090	-,928	0,701150764	-0,296286	-1,799781	-1,39491634	0,70115076	0,963207	-1,79978	-0,13542	-1,2594930
1,13794967	-1,61985754	264797205812,292	-1,090	-,928	0,585836387	0,525302	-1,406199	-0,29506102	0,58583639	1,765720	-1,40620	0,94536	-1,2404182
0,13202051	-0,09645424	264797205812,292	-1,090	-,928	0,080470890	-0,038769	-0,561855	-0,52015284	0,08047089	0,105140	-0,56185	-0,37624	-0,1439085
0,15197018	-0,06510947	264797205812,292	-1,090	-,928	0,079449349	-0,094682	-0,706019	-0,72125219	0,07944935	0,070972	-0,70602	-0,55560	-0,1656546
0,12318529	-0,14044428	264797205812,292	-1,090	-,928	0,061797733	0,018813	-0,589189	-0,50857831	0,06179773	0,153091	-0,58919	-0,37430	-0,1342777
0,34192385	-0,20199346	264797205812,292	-1,090	-,928	0,171587875	-0,152531	-0,501363	-0,48230544	0,17158788	0,220182	-0,50136	-0,10959	-0,3727129
0,31463866	-0,16184077	264797205812,292	-1,090	-,928	0,165359087	-0,166557	-0,461049	-0,46224707	0,16535909	0,176414	-0,46105	-0,11928	-0,3429708
0,31693502	-0,20336787	264797205812,292	-1,090	-,928	0,160201008	-0,123793	-0,449032	-0,41262412	0,16020101	0,221680	-0,44903	-0,06715	-0,3454739
0,35341334	-0,16214585	264797205812,292	-1,090	-,928	1,549086567	-0,208490	-0,484284	0,85631196	1,54908657	0,176747	-0,48428	1,24155	-0,3852370
0,28071969	0,10102727	264797205812,292	-1,090	-,928	1,163434534	-0,416122	-0,614685	0,13262741	1,16343453	-0,110124	-0,61469	0,43862	-0,3059975
0,21550488	-0,09622686	264797205812,292	-1,090	-,928	0,832485331	-0,130019	-0,600635	0,10183130	0,83248533	0,104892	-0,60064	0,33674	-0,2349104
0,25613565	0,09194825	264797205812,292	-1,090	-,928	0,983092065	-0,379428	-0,468303	0,13536094	0,98309207	-0,100228	-0,46830	0,41456	-0,2791998
3,62126628	0,92863797	264797205812,292	-1,090	-,928	11,994002830	-4,959608	-7,352670	-0,31827493	11,99400283	-1,012259	-7,35267	3,62907	-3,9473489
4,78399976	-4,23810677	264797205812,292	-1,090	-,928	12,014164820	-0,595049	-7,467663	3,95145348	12,01416482	4,619734	-7,46766	9,16624	-5,2147826
0,26402436	-0,19644273	264797205812,292	-1,090	-,928	0,414674270	-0,073667	-0,180594	0,16041346	0,41467427	0,214132	-0,18059	0,44821	-0,2877988
0,22602472	-0,18525174	264797205812,292	-1,090	-,928	0,366216043	-0,044444	-0,183360	0,13841128	0,36621604	0,201933	-0,18336	0,38479	-0,2463775
8,60984622	-9,08387601	264797205812,292	-1,090	-,928	14,874502343	0,516715	-7,532136	7,85908083	14,87450234	9,901848	-7,53214	17,24421	-9,3851335
0,35369936	-0,58622567	264797205812,292	-1,090	-,928	0,197752648	0,253465	-0,157325	0,29389193	0,19775265	0,639013	-0,15733	0,67944	-0,3855488
0,47186174	-0,34146607	264797205812,292	-1,090	-,928	0,218134605	-0,142137	-0,173916	-0,09791864	0,21813460	0,372214	-0,17392	0,41643	-0,5143513
0,31735544	-0,23479445	264797205812,292	-1,090	-,928	0,189048552	-0,089995	-0,147312	-0,04825876	0,18904855	0,255937	-0,14731	0,29767	-0,3459322
0,36338531	-0,14701005	264797205812,292	-1,090	-,928	0,231816038	-0,235859	-0,357821	-0,36186446	0,23181604	0,160248	-0,35782	0,03424	-0,3961069
0,27873053	-0,21061105	264797205812,292	-1,090	-,928	0,199351694	-0,074253	-0,366141	-0,24104297	0,19935169	0,229576	-0,36614	0,06279	-0,3038293
0,25321772	-0,32764789	264797205812,292	-1,090	-,928	0,190307656	0,081132	-0,391314	-0,11987395	0,19030766	0,357151	-0,39131	0,15615	-0,2760191
0,05193079	0,01116409	264797205812,292	-1,090	-,928	0,122656465	-0,068776	-0,598999	-0,54511895	0,12265647	-0,012169	-0,59900	-0,48851	-0,0566070
0,05855929	0,07516306	264797205812,292	-1,090	-,928	0,121708862	-0,145764	-0,583180	-0,60723509	0,12170886	-0,081931	-0,58318	-0,54340	-0,0638324
0,08021854	-0,01179203	264797205812,292	-1,090	-,928	0,115994355	-0,074588	-0,584955	-0,54354917	0,11599435	0,012854	-0,58496	-0,45611	-0,0874419

Nilai Beta

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,165	,275		,600	,553
x1	264797205812,292	76370228045,484	1,868	3,467	,002
x2	-1,090	,308	-,438	-3,534	,001
x3	-,928	,501	-1,029	-1,852	,074

a. Dependent Variable: y

Lampiran 6. Data Sekunder yang diolah

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CSR	33	,13	,57	,3057	,11212
LEVERAGE	33	,12	,78	,4390	,20276
INTELLECTUAL CAPITAL	33	1,63	3,73	2,3819	,54245
EARNINGS MANAGEMENT	33	-,39	,62	,0212	,31046
Valid N (listwise)	33				

One-Sample Kolmogorov-Smirnov Test

Unstandardized

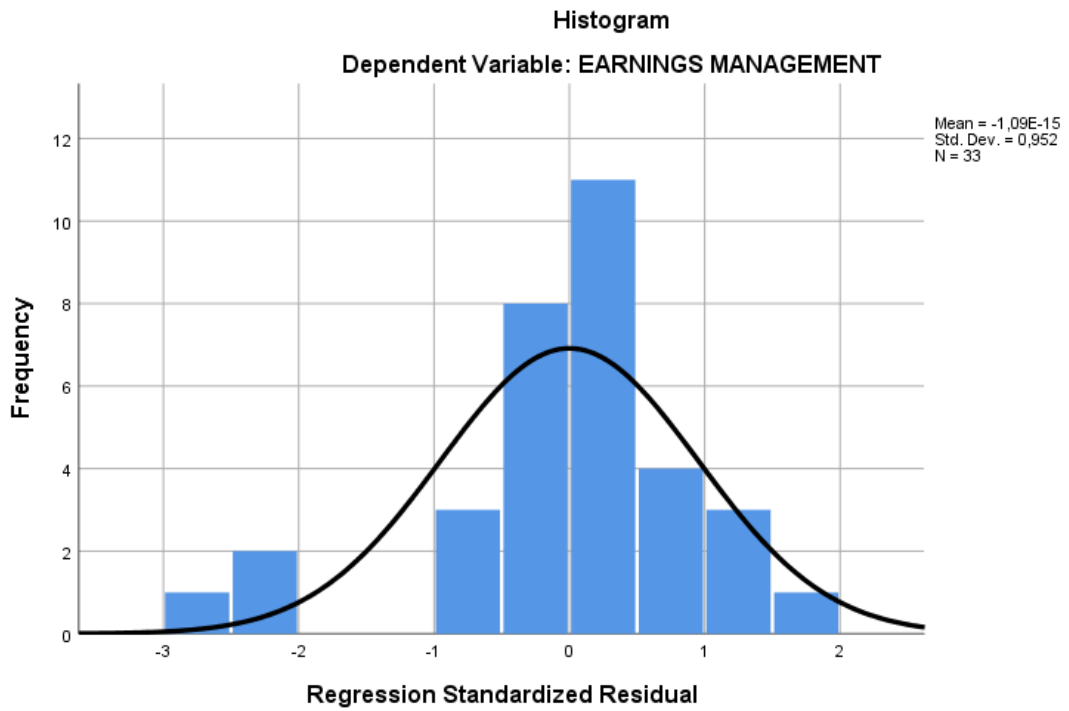
Residual

N		33
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,15999773
Most Extreme Differences	Absolute	,146
	Positive	,080
	Negative	-,146
Test Statistic		,146
Asymp. Sig. (2-tailed)		,070 ^c

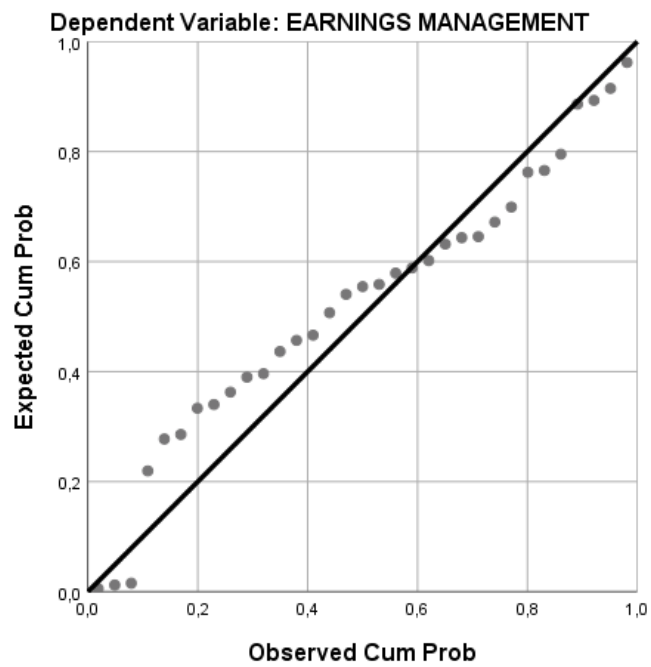
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.



Normal P-P Plot of Regression Standardized Residual



Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,316	,195		1,620	,116		
	CSR	-,599	,266	-,216	-2,248	,032	,990	1,010
	LEVERAGE	,906	,159	,591	5,710	,000	,854	1,171
	INTELLECTUAL CAPITAL	-,214	,059	-,374	-3,597	,001	,848	1,179

a. Dependent Variable: EARNINGS MANAGEMENT

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	CSR	LEVERAGE	INTELLECTUAL CAPITAL
1	1	3,729	1,000	,00	,01	,01	,00
	2	,174	4,625	,00	,09	,61	,03
	3	,082	6,742	,02	,84	,01	,10
	4	,015	15,756	,98	,06	,37	,88

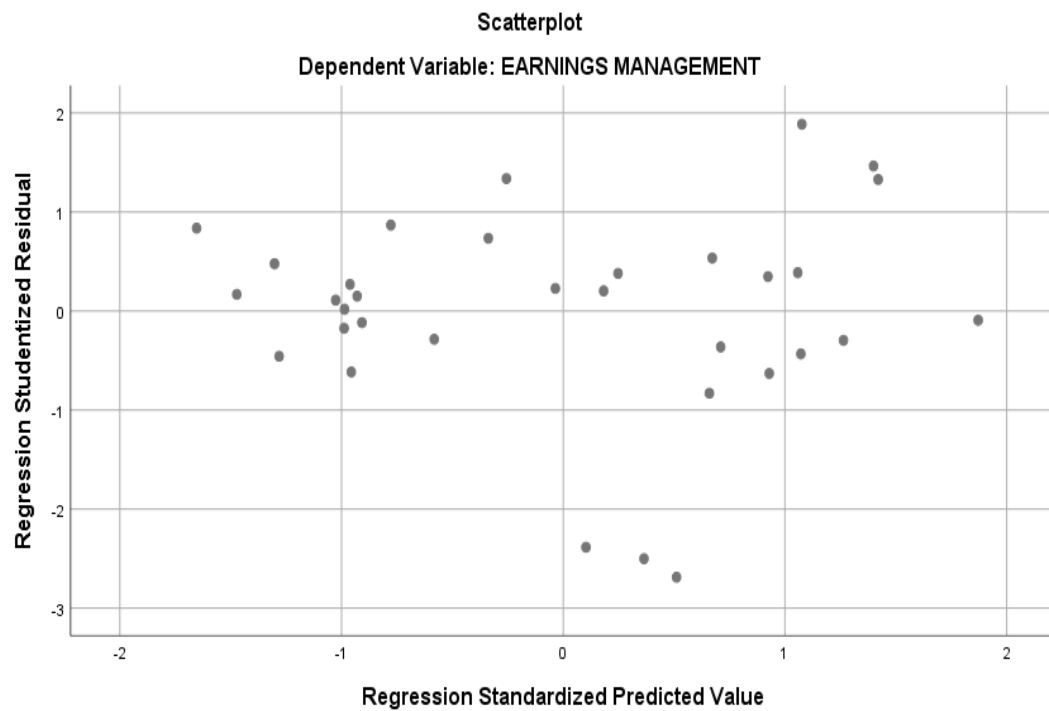
a. Dependent Variable: EARNINGS MANAGEMENT

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,933 ^a	,870	,839	,33598	2,311

a. Predictors: (Constant), LN_X3, LN_X2, LN_X1

b. Dependent Variable: LN_Y



Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,316	,195		1,620	,116
	CSR	-,599	,266	-,216	-2,248	,032
	LEVERAGE	,906	,159	,591	5,710	,000
	INTELLECTUAL CAPITAL	-,214	,059	-,374	-3,597	,001

a. Dependent Variable: EARNINGS MANAGEMENT

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,265	3	,755	26,731	,000 ^b
	Residual	,819	29	,028		
	Total	3,084	32			

a. Dependent Variable: EARNINGS MANAGEMENT

b. Predictors: (Constant), INTELLECTUAL CAPITAL, CSR, LEVERAGE

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,933 ^a	,870	,839	,33598	2,311

a. Predictors: (Constant), LN_X3, LN_X2, LN_X1

b. Dependent Variable: LN_Y

LAMPIRAN 7. TABEL DURBIN – WATSON $\alpha= 0.05\%$

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

Diterbitkanoleh : Tutorial Penelitian

LAMPIRAN 8. TABEL t (df = 1 - 40)

Pr df	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
1	1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30884
2	0.81650	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3	0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4	0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5	0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6	0.71756	1.43976	1.94318	2.44691	3.14267	3.70743	5.20763
7	0.71114	1.41492	1.89458	2.36462	2.99795	3.49948	4.78529
8	0.70639	1.39682	1.85955	2.30600	2.89646	3.35539	4.50079
9	0.70272	1.38303	1.83311	2.26216	2.82144	3.24984	4.29681
10	0.69981	1.37218	1.81246	2.22814	2.76377	3.16927	4.14370
11	0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.02470
12	0.69548	1.35622	1.78229	2.17881	2.68100	3.05454	3.92963
13	0.69383	1.35017	1.77093	2.16037	2.65031	3.01228	3.85198
14	0.69242	1.34503	1.76131	2.14479	2.62449	2.97684	3.78739
15	0.69120	1.34061	1.75305	2.13145	2.60248	2.94671	3.73283
16	0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17	0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18	0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19	0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20	0.68695	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
21	0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22	0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23	0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24	0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46678
25	0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26	0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27	0.68368	1.31370	1.70329	2.05183	2.47266	2.77068	3.42103
28	0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29	0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30	0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38518
31	0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32	0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
33	0.68200	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634
34	0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35	0.68156	1.30621	1.68957	2.03011	2.43772	2.72381	3.34005
36	0.68137	1.30551	1.68830	2.02809	2.43449	2.71948	3.33262
37	0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38	0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
39	0.68083	1.30364	1.68488	2.02269	2.42584	2.70791	3.31279
40	0.68067	1.30308	1.68385	2.02108	2.42326	2.70446	3.30688

LAMPIRAN 9. TABEL F (Probabilita = 0.05)

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