

## LAMPIRAN 1

### Daftar Perusahaan yang menjadi populasi penelitian

No.	Kode Perusahaan	Nama Perusahaan
1	ADRO	<i>Adaro Energy Tbk.</i>
2	AKRA	<i>AKR Corporindo Tbk.</i>
3	ANTM	<i>Aneka Tambang Tbk.</i>
4	BRPT	<i>Barito Pasific Tbk.</i>
5	CPIN	<i>Charoen Pokphand Indonesia Tbk.</i>
6	EXCL	<i>XL Axiata Tbk.</i>
7	ICBP	<i>Indofood CBP Sukses Makmur Tbk.</i>
8	INCO	<i>Vale Indonesia Tbk.</i>
9	INDF	<i>Indofood Sukses Makmur Tbk.</i>
10	INTP	<i>Indocement Tunggak Prakasa Tbk.</i>
11	KLBF	<i>Kalbe Farma Tbk.</i>
12	PTBA	<i>Bukit Asam Tbk.</i>
13	SCMA	<i>Surya Citra Media Tbk.</i>
14	TLKM	<i>Telekomunikasi Indonesia (Persero) Tbk.</i>
15	UNTR	<i>United Tractors Tbk.</i>
16	UNVR	<i>Unilever Indonesia Tbk.</i>
17	WIKA	<i>Wijaya Karya (Persero) Tbk.</i>
18	ASII	<i>Astra International Tbk.</i>
19	BDSE	<i>Bumi Serpong Damai Tbk.</i>
20	CTRA	<i>Ciputra Development Tbk.</i>
21	INDY	<i>Indika Energy Tbk.</i>
22	ITMG	<i>Indo Tambangraya Megah Tbk.</i>
23	JSMR	<i>Jasa Marga (Persero) Tbk.</i>

24	LPPF	<i>Matahari Departement Store Tbk.</i>
25	PGAS	<i>Perusahaan Gas Negara (Persero) Tbk.</i>
26	PTPP	<i>PP (Persero) Tbk.</i>
27	SMGR	<i>Semen Indonesia (Persero) Tbk.</i>
28	SMRA	<i>Summarecon Agung Tbk.</i>
29	TPIA	<i>Chandra Asri Petrochemical Tbk.</i>
30	WSBP	<i>Waskita Beton Precast Tbk.</i>
31	BTPS	<i>Bank Tabungan Pensiunan Nasional Syariah Tbk.</i>
32	ERAA	<i>Erajaya Swasembada Tbk.</i>
33	JPFA	<i>Japfa Comfeed Indonesia Tbk.</i>
34	MNCN	<i>Media Nusantara Citra Tbk.</i>
35	ACES	<i>Ace Hardware Indonesia Tbk.</i>
36	MDKA	<i>Merdeka Copper Gold Tbk.</i>
37	PWON	<i>Pakuwon Jati Tbk.</i>
38	INKP	<i>Indah Kiat Pulp &amp; Paper Tbk.</i>
39	KAEF	<i>Kimia Farma Tbk.</i>
40	MIKA	<i>Mitra Keluarga Karyasehat Tbk.</i>
41	TKIM	<i>Pabrik Kertas Tjiwi Kimia Tbk.</i>

## LAMPIRAN 2

Perusahaan yang tidak konsisten terdaftar di *Jakarta Islamic Index*

No.	Nama Perusahaan	Kode	Status	
			Masuk	Keluar
1.	<i>Astra International Tbk.</i>	ASII	Desember 2018	Desember 2020
2.	<i>Bumi Serpong Damai Tbk.</i>	BDSE	Desember 2018	Agustus 2020
3.	<i>Ciputra Development Tbk.</i>	CTRA	Desember 2018	Desember 2020
4.	<i>Indika Energy Tbk.</i>	INDY	Desember 2018	Desember 2019
5.	<i>Indo Tambangraya Megah Tbk.</i>	ITMG	Desember 2018	Agustus 2020
6.	<i>Jasa Marga (Persero) Tbk.</i>	JSMR	Desember 2018	Desember 2020
7.	<i>Matahari Departement Store Tbk.</i>	LPPF	Desember 2018	Agustus 2020
8.	<i>Perusahaan Gas Negara (Persero) Tbk.</i>	PGAS	Desember 2018	Juni 2019
9.	<i>PP (Persero) Tbk.</i>	PTPP	Desember 2018	Agustus 2020
10.	<i>Semen Indonesia (Persero) Tbk.</i>	SMGR	Desember 2018	Desember 2019
11.	<i>Summarecon Agung Tbk.</i>	SMRA	Desember 2018	Juni 2019
12.	<i>Chandra Asri Petrochemical Tbk.</i>	TPIA	Desember 2018	Juni 2019
13.	<i>Waskita Beton Precast Tbk.</i>	WSBP	Desember 2018	Desember 2019
14.	<i>Bank Tabungan Pensiunan Nasional Syariah Tbk.</i>	BTPS	Juni 2019	-
15.	<i>Erajaya Swasembada Tbk.</i>	ERAA	Juni 2019	Desember 2020
16.	<i>Japfa Comfeed Indonesia Tbk.</i>	JPFA	Juni 2019	-
17.	<i>Media Nusantara Citra Tbk.</i>	MNCN	Desember 2019	-

18.	<i>Ace Hardware Indonesia Tbk.</i>	ACES	Agustus 2020	Desember 2020
19.	<i>Merdeka Copper Gold Tbk.</i>	MDKA	Agustus 2020	-
20.	<i>Pakuwon Jati Tbk.</i>	PWON	Agustus 2020	-
21.	<i>Indah Kiat Pulp &amp; Paper Tbk.</i>	INKP	Desember 2020	-
22.	<i>Kimia Farma Tbk.</i>	KAEF	Desember 2020	-
23.	<i>Mitra Keluarga Karyasehat Tbk.</i>	MIKA	Desember 2020	-
24.	<i>Pabrik Kertas Tjiwi Kimia Tbk.</i>	TKIM	Desember 2020	-

### LAMPIRAN 3

#### Perusahaan yang menggunakan satuan mata uang asing

No.	Kode Perusahaan	Nama Perusahaan	Satuan Mata Uang
1	ADRO	<i>Adaro Energy Tbk.</i>	\$ (Dollar)
2	BRPT	<i>Barito Pasific Tbk.</i>	\$ (Dollar)
3	INCO	<i>Vale Indonesia Tbk.</i>	\$ (Dollar)

### LAMPIRAN 4

#### Daftar Perusahaan yang memenuhi *Purposive Sampling*

No.	Kode Perusahaan	Nama Perusahaan
1	AKRA	<i>AKR Corporindo Tbk.</i>
2	ANTM	<i>Aneka Tambang Tbk.</i>
3	CPIN	<i>Charoen Pokphand Indonesia Tbk.</i>
4	EXCL	<i>XL Axiata Tbk.</i>
5	ICBP	<i>Indofood CBP Sukses Makmur Tbk.</i>
6	INDF	<i>Indofood Sukses Makmur Tbk.</i>
7	INTP	<i>Indocement Tunggul Prakasa Tbk.</i>
8	KLBF	<i>Kalbe Farma Tbk.</i>
9	PTBA	<i>Bukit Asam Tbk.</i>
10	SCMA	<i>Surya Citra Media Tbk.</i>
11	TLKM	<i>Telekomunikasi Indonesia (Persero) Tbk.</i>
12	UNTR	<i>United Tractors Tbk.</i>
13	UNVR	<i>Unilever Indonesia Tbk.</i>
14	WIKA	<i>Wijaya Karya (Persero) Tbk.</i>

## LAMPIRAN 5

## Data Penelitian Variabel Konservatisme Akuntansi

No	Kode Perusahaan	Nama Perusahaan	Tahun		
			2018	2019	2020
1	AKRA	<i>AKR Corporindo Tbk.</i>	1.73500	1.57527	1.20939
2	ANTM	<i>Aneka Tambang Tbk.</i>	0.93132	1.11318	2.44227
3	CPIN	<i>Charoen Pokphand Indonesia Tbk.</i>	6.10977	5.05832	4.58237
4	EXCL	<i>XL Axiata Tbk.</i>	1.98690	1.76065	1.52724
5	ICBP	<i>Indofood CBP Sukses Makmur Tbk.</i>	5.36690	4.87532	2.21914
6	INDF	<i>Indofood Sukses Makmur Tbk.</i>	1.31046	1.28379	0.76001
7	INTP	<i>Indocement Tunggal Prakasa Tbk.</i>	2.92481	3.03443	2.40283
8	KLBF	<i>Kalbe Farma Tbk.</i>	4.65852	4.54565	3.79595
9	PTBA	<i>Bukit Asam Tbk.</i>	3.04485	1.66342	1.91113
10	SCMA	<i>Surya Citra Media Tbk.</i>	5.35815	3.79556	8.68558
11	TLKM	<i>Telekomunikasi Indonesia (Persero) Tbk.</i>	0.78118	0.69941	0.95255
12	UNTR	<i>United Tractors Tbk.</i>	1.78822	1.31388	1.57128
13	UNVR	<i>Unilever Indonesia Tbk.</i>	<b>Outlier</b>		
14	WIKA	<i>Wijaya Karya (Persero) Tbk.</i>	0.86233	0.92894	1.06891

## LAMPIRAN 6

Data Penelitian Variabel *Profitability*

No	Kode Perusahaan	Nama Perusahaan	Tahun		
			2018	2019	2020
1	AKRA	<i>AKR Corporindo Tbk.</i>	0.16084	0.06984	0.09113
2	ANTM	<i>Aneka Tambang Tbk.</i>	0.04430	0.01069	0.06037
3	CPIN	<i>Charoen Pokphand Indonesia Tbk.</i>	0.23472	0.17237	0.16471
4	EXCL	<i>XL Axiata Tbk.</i>	-0.17973	0.03726	0.01942
5	ICBP	<i>Indofood CBP Sukses Makmur Tbk.</i>	0.20517	0.20097	0.14743
6	INDF	<i>Indofood Sukses Makmur Tbk.</i>	0.09940	0.10890	0.11059
7	INTP	<i>Indocement Tunggul Prakasa Tbk.</i>	0.04935	0.07952	0.08145
8	KLBF	<i>Kalbe Farma Tbk.</i>	0.16328	0.15190	0.15319
9	PTBA	<i>Bukit Asam Tbk.</i>	0.31476	0.21931	0.14215
10	SCMA	<i>Surya Citra Media Tbk.</i>	0.28906	0.19152	0.29515
11	TLKM	<i>Telekomunikasi Indonesia (Persero) Tbk.</i>	0.22999	0.23533	0.24455
12	UNTR	<i>United Tractors Tbk.</i>	0.20155	0.18221	0.08920
13	UNVR	<i>Unilever Indonesia Tbk.</i>	<b>Outlier</b>		
14	WIKA	<i>Wijaya Karya (Persero) Tbk.</i>	0.12043	0.13640	0.01935

**LAMPIRAN 7**  
**Data Penelitian Variabel *Leverage***

No	Kode Perusahaan	Nama Perusahaan	Tahun		
			2018	2019	2020
1	AKRA	<i>AKR Corporindo Tbk.</i>	0.50219	0.52978	0.43499
2	ANTM	<i>Aneka Tambang Tbk.</i>	0.40734	0.39945	0.39995
3	CPIN	<i>Charoen Pokphand Indonesia Tbk.</i>	0.29857	0.28213	0.25063
4	EXCL	<i>XL Axiata Tbk.</i>	0.68162	0.69515	0.71751
5	ICBP	<i>Indofood CBP Sukses Makmur Tbk.</i>	0.33928	0.31099	0.51425
6	INDF	<i>Indofood Sukses Makmur Tbk.</i>	0.48293	0.43656	0.51490
7	INTP	<i>Indocement Tunggal Prakasa Tbk.</i>	0.16435	0.16701	0.18901
8	KLBF	<i>Kalbe Farma Tbk.</i>	0.15715	0.17563	0.19004
9	PTBA	<i>Bukit Asam Tbk.</i>	0.32695	0.29409	0.29587
10	SCMA	<i>Surya Citra Media Tbk.</i>	0.16866	0.18285	0.42417
11	TLKM	<i>Telekomunikasi Indonesia (Persero) Tbk.</i>	0.43111	0.46996	0.51046
12	UNTR	<i>United Tractors Tbk.</i>	0.50937	0.45297	0.36727
13	UNVR	<i>Unilever Indonesia Tbk.</i>	<b>Outlier</b>		
14	WIKA	<i>Wijaya Karya (Persero) Tbk.</i>	0.70935	0.69062	0.75543



## LAMPIRAN 8

### Data Penelitian Variabel *Investment Opportunity Set (IOS)*

No	Kode Perusahaan	Nama Perusahaan	Tahun		
			2018	2019	2020
1	AKRA	<i>AKR Corporindo Tbk.</i>	0.03545	0.01885	-0.01065
2	ANTM	<i>Aneka Tambang Tbk.</i>	0.18120	-0.04181	-0.01947
3	CPIN	<i>Charoen Pokphand Indonesia Tbk.</i>	0.02445	0.06257	0.03121
4	EXCL	<i>XL Axiata Tbk.</i>	0.03169	0.08485	0.07500
5	ICBP	<i>Indofood CBP Sukses Makmur Tbk.</i>	0.07628	0.01552	0.01939
6	INDF	<i>Indofood Sukses Makmur Tbk.</i>	0.03000	0.00711	0.01710
7	INTP	<i>Indocement Tunggal Prakasa Tbk.</i>	-0.01232	-0.02010	0.01159
8	KLBF	<i>Kalbe Farma Tbk.</i>	0.05016	0.06975	0.02178
9	PTBA	<i>Bukit Asam Tbk.</i>	0.01441	0.02779	0.02456
10	SCMA	<i>Surya Citra Media Tbk.</i>	0.00331	0.06731	-0.00329
11	TLKM	<i>Telekomunikasi Indonesia (Persero) Tbk.</i>	0.06342	0.06205	0.01600
12	UNTR	<i>United Tractors Tbk.</i>	0.07060	0.02582	-0.03156
13	UNVR	<i>Unilever Indonesia Tbk.</i>	<b>Outlier</b>		
14	WIKA	<i>Wijaya Karya (Persero) Tbk.</i>	0.01255	0.00771	0.00024

## LAMPIRAN 9

### Hasil Analisis Data pada *E-Views*

#### Statistik Deskriptif

	KA	ROE	LEV	IOS
Mean	2.606023	0.137129	0.405911	0.028731
Median	1.788220	0.147430	0.407340	0.021780
Maximum	8.685580	0.314760	0.755430	0.181200
Minimum	0.699410	-0.179730	0.157150	-0.041810
Std. Dev.	1.860966	0.094904	0.175003	0.040118
Skewness	1.247831	-0.694566	0.329645	1.327064
Kurtosis	4.152474	4.561834	2.240165	6.563251

Jarque-Bera	12.27935	7.099650	1.644523	32.07936
Probability	0.002156	0.028730	0.439437	0.000000
Sum	101.6349	5.348030	15.83054	1.120520
Sum Sq. Dev.	131.6014	0.342258	1.163785	0.061160
Observations	39	39	39	39

### *Common Effect Model*

Dependent Variable: KA				
Method: Panel Least Squares				
Date: 02/21/22 Time: 15:58				
Sample: 2018 2020				
Periods included: 3				
Cross-sections included: 13				
Total panel (balanced) observations: 39				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	3.804554	0.907411	4.192758	0.0002
ROE	5.206575	2.891039	1.800936	0.0803
LEV	-4.713160	1.570629	-3.000811	0.0049
IOS	0.021612	6.316546	0.003421	0.9973
R-squared	0.358580	Mean dependent var		2.606023
Adjusted R-squared	0.303602	S.D. dependent var		1.860966
S.E. of regression	1.552985	Akaike info criterion		3.815150
Sum squared resid	84.41169	Schwarz criterion		3.985771
Log likelihood	-70.39542	Hannan-Quinn criter.		3.876367
F-statistic	6.522155	Durbin-Watson stat		0.729961
Prob(F-statistic)	0.001274			

### *Fixed Effect Model*

Dependent Variable: KA	
Method: Panel Least Squares	
Date: 02/21/22 Time: 16:02	
Sample: 2018 2020	
Periods included: 3	

Cross-sections included: 13				
Total panel (balanced) observations: 39				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.665497	1.208310	0.550767	0.5871
ROE	6.472969	3.250450	1.991407	0.0584
LEV	3.001158	2.932525	1.023404	0.3168
IOS	-5.753663	4.085188	-1.408421	0.1724
Effects Specification				
Cross-section fixed (dummy variables)				
R-squared	0.864935	Mean dependent var		2.606023
Adjusted R-squared	0.776849	S.D. dependent var		1.860966
S.E. of regression	0.879100	Akaike info criterion		2.872608
Sum squared resid	17.77477	Schwarz criterion		3.555095
Log likelihood	-40.01586	Hannan-Quinn criter.		3.117479
F-statistic	9.819204	Durbin-Watson stat		2.241789
Prob(F-statistic)	0.000001			

### *Random Effect Model*

Dependent Variable: KA				
Method: Panel EGLS (Cross-section random effects)				
Date: 02/21/22 Time: 16:03				
Sample: 2018 2020				
Periods included: 3				
Cross-sections included: 13				
Total panel (balanced) observations: 39				
Swamy and Arora estimator of component variances				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	<b>2.466443</b>	0.949678	<b>2.597135</b>	<b>0.0137</b>
ROE	<b>7.312573</b>	2.666901	<b>2.741973</b>	<b>0.0096</b>
LEV	<b>-1.763899</b>	1.833673	<b>-0.961948</b>	<b>0.3427</b>
IOS	<b>-5.123307</b>	3.988450	<b>-1.284536</b>	<b>0.2074</b>

Effects Specification			
		S.D.	Rho
Cross-section random		1.300665	0.6864
Idiosyncratic random		0.879100	0.3136
Weighted Statistics			
R-squared	0.209665	Mean dependent var	0.947354
Adjusted R-squared	0.141922	S.D. dependent var	0.993243
S.E. of regression	0.920066	Sum squared resid	29.62822
F-statistic	<b>3.094999</b>	Durbin-Watson stat	1.557568
Prob(F-statistic)	<b>0.039317</b>		
Unweighted Statistics			
R-squared	0.286613	Mean dependent var	2.606023
Sum squared resid	93.88270	Durbin-Watson stat	0.491549

### Uji Chow

Redundant Fixed Effects Tests			
Equation: Untitled			
Test cross-section fixed effects			
Effects Test	Statistic	d.f.	Prob.
Cross-section F	7.185508	(12,23)	<b>0.0000</b>
Cross-section Chi-square	60.759107	12	0.0000
Cross-section fixed effects test equation:			
Dependent Variable: KA			
Method: Panel Least Squares			
Date: 02/21/22 Time: 16:07			
Sample: 2018 2020			
Periods included: 3			
Cross-sections included: 13			

Total panel (balanced) observations: 39				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	3.804554	0.907411	4.192758	0.0002
ROE	5.206575	2.891039	1.800936	0.0803
LEV	-4.713160	1.570629	-3.000811	0.0049
IOS	0.021612	6.316546	0.003421	0.9973
R-squared	0.358580	Mean dependent var		2.606023
Adjusted R-squared	0.303602	S.D. dependent var		1.860966
S.E. of regression	1.552985	Akaike info criterion		3.815150
Sum squared resid	84.41169	Schwarz criterion		3.985771
Log likelihood	-70.39542	Hannan-Quinn criter.		3.876367
F-statistic	6.522155	Durbin-Watson stat		0.729961
Prob(F-statistic)	0.001274			

### Uji Hausman

Correlated Random Effects - Hausman Test				
Equation: Untitled				
Test cross-section random effects				
Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.	
Cross-section random	6.338000	3	<b>0.0963</b>	
Cross-section random effects test comparisons:				
Variable	Fixed	Random	Var(Diff.)	Prob.
ROE	6.472969	7.312573	3.453064	0.6514
LEV	3.001158	-1.763899	5.237344	0.0373
IOS	-5.753663	-5.123307	0.781030	0.4757
Cross-section random effects test equation:				

Dependent Variable: KA				
Method: Panel Least Squares				
Date: 02/21/22 Time: 16:08				
Sample: 2018 2020				
Periods included: 3				
Cross-sections included: 13				
Total panel (balanced) observations: 39				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.665497	1.208310	0.550767	0.5871
ROE	6.472969	3.250450	1.991407	0.0584
LEV	3.001158	2.932525	1.023404	0.3168
IOS	-5.753663	4.085188	-1.408421	0.1724
Effects Specification				
Cross-section fixed (dummy variables)				
R-squared	0.864935	Mean dependent var		2.606023
Adjusted R-squared	0.776849	S.D. dependent var		1.860966
S.E. of regression	0.879100	Akaike info criterion		2.872608
Sum squared resid	17.77477	Schwarz criterion		3.555095
Log likelihood	-40.01586	Hannan-Quinn criter.		3.117479
F-statistic	9.819204	Durbin-Watson stat		2.241789
Prob(F-statistic)	0.000001			

### Uji Lagrange Multiplier

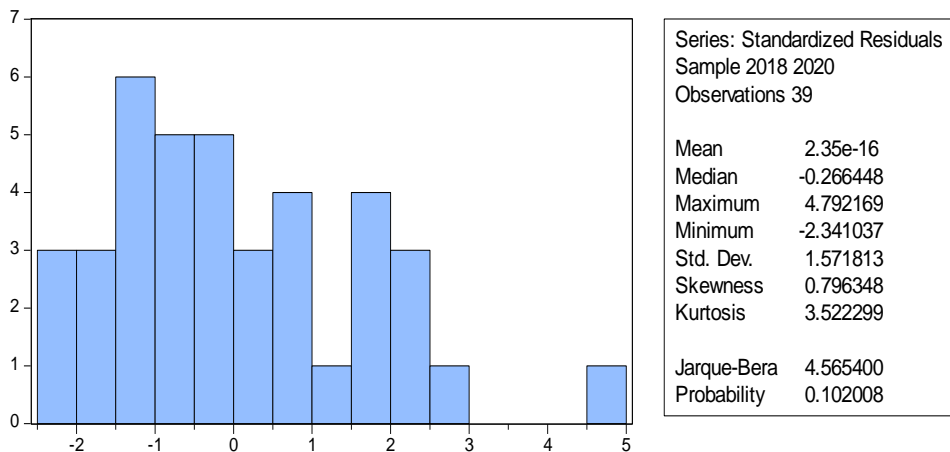
Lagrange Multiplier Tests for Random Effects			
Null hypotheses: No effects			
Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided (all others) alternatives			
	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	11.99546	1.087764	13.08323

	(0.0005)	(0.2970)	<b>(0.0003)</b>
Honda	3.463446 (0.0003)	-1.042959 --	1.711543 (0.0435)
King-Wu	3.463446 (0.0003)	-1.042959 --	0.343467 (0.3656)
Standardized Honda	4.035736 (0.0000)	-0.779368 --	-1.009507 --
Standardized King-Wu	4.035736 (0.0000)	-0.779368 --	-1.869557 --
Gourieriou, et al.*	--	--	11.99546 ( $< 0.01$ )
*Mixed chi-square asymptotic critical values:			
	1%	7.289	
	5%	4.321	
	10%	2.952	

## LAMPIRAN 10

### Uji Asumsi Klasik pada *E-Views*

#### Uji Normalitas



### Uji Multikolinieritas

	ROE	LEV	IOS
ROE	1.000000	-0.389413	0.043577
LEV	-0.389413	1.000000	0.073989
IOS	0.043577	0.073989	1.000000

### LAMPIRAN 11

t tabel ( $\alpha = 5\%/0.05$ )

pr	0.25	0.1	0.05	0.025	0.01	0.005	0.001
df	0.5	0.2	0.1	0.05	0.02	0.01	0.002
1	1	3.07768	6.31375	12.7062	31.8205	63.6567	318.3088
2	0.8165	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3	0.76489	1.63774	2.35336	3.18245	4.5407	5.84091	10.21453
4	0.7407	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	2.306	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	4.1437
11	0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.0247
12	0.69548	1.35622	1.78229	2.17881	2.681	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	0.6912	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	0.6892	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577



<b>18</b>	0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
<b>19</b>	0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.5794
<b>20</b>	0.68695	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
<b>21</b>	0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
<b>22</b>	0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
<b>23</b>	0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
<b>24</b>	0.68485	1.31784	1.71088	2.0639	2.49216	2.79694	3.46678
<b>25</b>	0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
<b>26</b>	0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.435
<b>27</b>	0.68368	1.3137	1.70329	2.05183	2.47266	2.77068	3.42103
<b>28</b>	0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
<b>29</b>	0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
<b>30</b>	0.68276	1.31042	1.69726	2.04227	2.45726	2.75	3.38518
<b>31</b>	0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.3749
<b>32</b>	0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
<b>33</b>	0.682	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634
<b>34</b>	0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
<b>35</b>	0.68156	1.30621	<b>1.68957</b>	2.03011	2.43772	2.72381	3.34005
<b>36</b>	0.68137	1.30551	1.6883	2.02809	2.43449	2.71948	3.33262
<b>37</b>	0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
<b>38</b>	0.681	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
<b>39</b>	0.68083	1.30364	1.68488	2.02269	2.42584	2.70791	3.31279
<b>40</b>	0.68067	1.30308	1.68385	2.02108	2.42326	2.70446	3.30688

**LAMPIRAN 12**  
**F-tabel ( $\alpha = 5 \%/0.05$ )**

df <sub>2</sub>	df <sub>1</sub>									
	1	2	3	4	5	6	7	8	9	10
1	161.00	199.00	216.00	225.00	230.00	234.00	237.00	239.00	241.00	242.00
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27

<b>24</b>	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25
<b>25</b>	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24
<b>26</b>	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22
<b>27</b>	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20
<b>28</b>	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19
<b>29</b>	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18
<b>30</b>	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16
<b>31</b>	4.16	3.30	2.91	2.68	2.52	2.41	2.32	2.25	2.20	2.15
<b>32</b>	4.15	3.29	2.90	2.67	2.51	2.40	2.31	2.24	2.19	2.14
<b>33</b>	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13
<b>34</b>	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12
<b>35</b>	4.12	3.27	<b>2.87</b>	2.64	2.49	2.37	2.29	2.22	2.16	2.11
<b>36</b>	4.11	3.26	2.87	2.63	2.48	2.36	2.28	2.21	2.15	2.11
<b>37</b>	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.20	2.14	2.10
<b>38</b>	4.10	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09
<b>39</b>	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08
<b>40</b>	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08

