

BAB V

PENUTUP

5.1. Kesimpulan

Tujuan penelitian ini adalah untuk menguji pengaruh manajemen laba akrual terhadap kualitas laba pada perusahaan manufaktur yang terdaftar di BEI pada tahun 2010-2019. Penelitian ini menggunakan sampel sebanyak 49 perusahaan terpilih dengan periode penelitian selama 10 tahun sehingga jumlah observasi yang didapatkan adalah sebanyak 490. Hasil penelitian menunjukkan bahwa manajemen laba akrual berpengaruh negatif terhadap kualitas laba. Semakin tinggi tingkat manajemen laba akrual maka semakin rendah tingkat kualitas laba karena manajemen laba akrual menyebabkan informasi laba yang tersaji dalam laporan keuangan menjadi bias dan tidak sesuai dengan kondisi perusahaan yang sebenarnya sehingga dapat dikatakan bahwa laba tidak berkualitas.

5.2. Keterbatasan dan Saran

Keterbatasan penelitian ini adalah penelitian ini hanya menggunakan sampel perusahaan yang secara konsisten melaporkan laporan keuangan dari tahun 2010-2019. Ketentuan tersebut menyebabkan banyak penurunan jumlah sampel. Hal tersebut menyebabkan turunnya *power test*. Saran untuk penelitian selanjutnya dapat menggunakan situs lain selain IDX untuk mengakses data laporan keuangan perusahaan. Penelitian berikutnya juga dapat menambahkan variabel-variabel lain yang mempengaruhi kualitas laba dan menggunakan proksi lain untuk mengukur kualitas laba.

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LAMPIRAN

Lampiran 1 Daftar Perusahaan

NO	KODE PERUSAHAAN	NAMA PERUSAHAAN
1	ADES	Akasha Wira International Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk, PT
3	AKPI	Argha Karya Prima Industry Tbk
4	AMFG	Asahimas Flat Glass Tbk
5	APLI	Asiaplast Industries Tbk
6	ARNA	Arwana Citra Mulia Tbk
7	ASII	Astra International Tbk
8	AUTO	Astra Otoparts Tbk
9	BATA	Sepatu Bata Tbk
10	BIMA	Primarindo Asia Infrastructure Tbk
11	BRNA	Berlina Tbk
12	BTON	Beton Jaya Manunggal Tbk
13	BUDI	Budi Starch & Sweetener Tbk
14	CEKA	Wilmar Cahaya Indonesia Tbk, PT
15	CPIN	Charoen Pokphand Indonesia Tbk
16	DLTA	Delta Djakarta Tbk
17	DPNS	Duta Pertiwi Nusantara Tbk
18	DVLA	Darya Variao Laboratoria Tbk
19	EKAD	Ekadharma International Tbk
20	FASW	Fajar Surya Wisesa Tbk
21	GDST	Gunawan Dianjaya Steel Tbk

22	GGRM	Gudang Garam Tbk
23	GJTL	Gajah Tunggal Tbk
24	HDTX	Panasia Indo Resources Tbk
25	HMSP	Handjaya Mandala Sampoerna Tbk
26	ICBP	Indofood CBP Sukses Makmur Tbk, PT
27	IGAR	Champion Pasific Indonesia Tbk
28	IMAS	Indomobil Sukses International Tbk
29	INAF	Indofarma (Persero) Tbk
30	INAI	Indal Alumunium Industry Tbk
31	INCI	Intan Wijaya International Tbk
32	INDF	Indofood Sukses Makmur Tbk, PT
33	INDS	Indospring Tbk
34	INTP	Indocement Tunggal Prakasa Tbk
35	JECC	Jembo Cable Company Tbk
36	JKSW	Jakarta Kyoei Steel Work LTD Tbk
37	JPFA	Japfa Comfeed Indonesia Tbk
38	KAEF	Kimia Farma (Persero) Tbk
39	KBLI	KMI Wire And Cable Tbk
40	KBLM	Kabelindo Murni Tbk
41	KDSI	Kedawung Setia Industrial Tbk
42	KIAS	Inti Keramik Alam Industri Tbk
43	KICI	Kedaung Indah Can Tbk, PT
44	KLBF	Kalbe Farma Tbk
45	LION	Lion Metal Works Tbk
46	LMPI	Langgeng Makmur Industry Tbk, PT

47	LMSH	Lionmesh Prima Tbk
48	LPIN	Multi Prima Sejahtera
49	MAIN	Malindo Feedmill Tbk
50	MERK	Merck Indonesia Tbk
51	MLBI	Multi Bintang Indonesia Tbk
52	MLIA	Mulia Industrindo Tbk
53	MRAT	Mustika Ratu Tbk
54	MYOR	Mayora Indah TBK, PT
55	MYTX	Asia Pacific Investama Tbk
56	PICO	Pelangi Indah Canindo Tbk
57	PRAS	Prima Alloy Steel Universal Tbk
58	PSDN	Prashida Aneka Niaga Tbk, PT
59	PYFA	Pyridam Farma Tbk
60	RICY	Ricky Putra Globalindo Tbk
61	RMBA	Bentoel International Investama Tbk
62	ROTI	Nippon Indosari Corporindo Tbk, PT
63	SCCO	Supreme Cable Manufacturing and Commerce Tbk
64	SCPI	Merck Sharp Dohme Pharma Tbk
65	SIPD	Siearad Produce Tbk
66	SKLT	Sekar Laut Tbk, PT
67	SMCB	Solusi Bangun Indonesia Tbk
68	SMGR	Semen Indonesia (Persero) Tbk
69	SMSM	Selamat Sempurna Tbk
70	SPMA	Suparma Tbk

71	SRSN	Indo Acitama Tbk
72	SSTM	Sunson Textile Manufacturer Tbk
73	STTP	Siantar Top Tbk, PT
74	TCID	Mandom Indonesia Tbk
75	TIRT	Tirta Mahakam Resources Tbk
76	TOTO	Surya Toto Indonesia Tbk
77	TRST	Trias Sentosa Tbk
78	TSPC	Tempo Scan Pacific Tbk
79	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk
80	UNVR	Unilever Indonesia Tbk
81	VOKS	Voksel Electric Tbk
82	YPAS	Yonaprima Hastapersada

Lampiran 2 Daftar Perusahaan yang Di-trimming

NO	KODE PERUSAHAAN	NAMA PERUSAHAAN
1	ADES	Akasha Wira International Tbk
2	AMFG	Asahimas Flat Glass Tbk
3	APLI	Asiaplast Industries Tbk
4	BIMA	Primarindo Asia Infrastructure Tbk
5	BTON	Beton Jaya Manunggal Tbk
6	CEKA	Wilmar Cahaya Indonesia Tbk, PT
7	DLTA	Delta Djakarta Tbk
8	DPNS	Duta Pertiwi Nusantara Tbk
9	FASW	Fajar Surya Wisesa Tbk
10	GDST	Gunawan Dianjaya Steel Tbk
11	HDTX	Panasia Indo Resources Tbk
12	IMAS	Indomobil Sukses International Tbk
13	INAF	Indofarma (Persero) Tbk
14	INCI	Intan Wijaya International Tbk
15	JECC	Jembo Cable Company Tbk
16	JKSW	Jakarta Kyoei Steel Work LTD Tbk
17	KICI	Kedaung Indah Can Tbk, PT
18	LION	Lion Metal Works Tbk
19	LMPI	Langgeng Makmur Industry Tbk, PT
20	LMSH	Lionmesh Prima Tbk
21	LPIN	Multi Prima Sejahtera
22	MERK	Merck Indonesia Tbk

23	MLIA	Mulia Industrindo Tbk
24	MRAT	Mustika Ratu Tbk
25	PICO	Pelangi Indah Canindo Tbk
26	PRAS	Prima Alloy Steel Universal Tbk
27	PYFA	Pyridam Farma Tbk
28	RMBA	Bentoel International Investama Tbk
29	SIPD	Siearad Produce Tbk
30	SKLT	Sekar Laut Tbk, PT
31	SSTM	Sunson Textile Manufacturer Tbk
32	TIRT	Tirta Mahakam Resources Tbk
33	VOKS	Voksel Electric Tbk

Lampiran 3 Data Perusahaan

NO	PERUSAHAAN	TAHUN	MLA	LK	SIZE	KL
1	ADES	2010	0.405	1.511	12.690	1.921
		2011	-0.081	1.709	12.664	2.520
		2012	-0.007	1.942	12.872	1.046
		2013	0.076	1.810	12.997	0.489
		2014	-0.125	1.535	13.132	-0.846
		2015	0.063	1.386	13.390	0.122
		2016	-0.057	1.635	13.551	2.688
		2017	0.003	1.202	13.641	-0.092
		2018	-0.058	1.388	13.689	0.442
		2019	-0.069	2.004	13.620	0.900
2	AISA	2010	0.116	1.285	14.477	2.309
		2011	0.087	1.894	15.094	1.287
		2012	0.046	1.269	15.168	1.619
		2013	0.081	1.750	15.429	1.057
		2014	0.022	2.663	15.813	0.948
		2015	0.025	1.623	16.019	1.785
		2016	0.055	2.376	16.041	-1.021
		2017	-0.078	1.162	15.982	0.213
		2018	-0.026	0.152	14.412	-8.698
		2019	0.675	0.411	14.441	1.009
3	AKPI	2010	0.095	1.791	14.076	1.407
		2011	-0.019	1.397	14.237	0.245
		2012	0.066	1.404	14.355	2.126

		2013	0.090	1.359	14.550	0.892
		2014	-0.122	1.132	14.616	-0.906
		2015	0.109	1.031	14.874	0.016
		2016	-0.063	1.129	14.777	2.396
		2017	0.010	1.043	14.825	0.581
		2018	0.084	1.015	14.937	-0.095
		2019	-0.013	1.084	14.837	0.104
4	AMFG	2010	-0.040	3.940	14.680	1.124
		2011	0.045	4.423	14.805	0.975
		2012	0.021	3.887	14.952	1.067
		2013	-0.028	4.178	15.079	1.344
		2014	0.004	5.684	15.181	0.615
		2015	0.039	4.654	15.267	0.611
		2016	0.062	2.020	15.521	0.579
		2017	0.022	2.010	15.651	-1.293
		2018	0.053	1.270	15.948	-29.214
		2019	0.060	1.027	15.983	3.716
5	APLI	2010	0.042	1.862	12.722	2.307
		2011	0.117	1.403	12.717	-0.638
		2012	0.106	1.437	12.718	7.951
		2013	-0.115	1.841	12.623	3.098
		2014	0.006	2.879	12.518	-5.945
		2015	-0.003	1.178	12.640	-14.474
		2016	-0.013	1.495	12.659	4.415
		2017	0.038	1.717	12.896	60.177

		2018	-0.004	1.003	13.129	2.166
		2019	0.039	1.406	12.946	-6.961
6	ARNA	2010	0.020	0.972	13.680	1.634
		2011	0.003	1.016	13.631	1.464
		2012	-0.036	1.166	13.751	1.697
		2013	0.016	1.299	13.942	1.085
		2014	0.078	1.608	14.046	0.046
		2015	0.053	1.021	14.174	0.554
		2016	0.049	1.349	14.249	2.565
		2017	-0.033	1.626	14.286	0.833
		2018	-0.085	1.736	14.318	0.994
		2019	-0.050	1.736	14.403	1.222
7	ASII	2010	0.164	1.262	18.542	1.242
		2011	0.114	1.364	18.849	1.078
		2012	0.102	1.399	19.021	0.982
		2013	0.025	1.242	19.181	0.992
		2014	0.050	1.323	19.279	0.703
		2015	-0.025	1.379	19.319	1.169
		2016	0.014	1.239	19.383	1.272
		2017	0.013	1.229	19.505	1.179
		2018	0.012	1.147	19.658	0.970
		2019	0.039	1.291	19.679	0.695
8	AUTO	2010	0.192	1.757	15.536	0.928
		2011	0.167	1.355	15.756	1.015
		2012	0.108	1.165	15.999	0.959

		2013	0.078	1.890	16.351	0.900
		2014	0.073	1.332	16.481	0.276
		2015	-0.012	1.323	16.479	1.337
		2016	-0.020	1.505	16.497	1.365
		2017	0.032	1.719	16.508	1.140
		2018	0.016	1.479	16.581	1.111
		2019	0.005	1.612	16.589	-0.120
9	BATA	2010	-0.072	2.085	13.090	1.502
		2011	0.005	2.128	13.155	0.904
		2012	0.075	2.124	13.261	1.095
		2013	0.022	1.693	13.431	1.509
		2014	0.040	1.552	13.560	0.995
		2015	0.222	2.471	13.586	-0.075
		2016	0.060	2.570	13.598	3.927
		2017	0.038	2.464	13.660	0.214
		2018	0.060	2.928	13.684	-0.545
		2019	0.004	3.309	13.668	-10.157
10	BIMA	2010	0.034	0.557	11.377	4.086
		2011	0.156	0.525	11.424	-6.384
		2012	-0.130	0.548	11.514	5.867
		2013	-0.256	0.535	11.678	-0.387
		2014	0.004	0.924	11.553	-5.956
		2015	-0.310	0.930	11.508	44.790
		2016	0.062	0.887	11.430	7.351
		2017	0.108	0.860	11.400	-3.427

		2018	0.072	0.954	11.495	-24.436
		2019	0.280	1.484	12.415	-30.124
11	BRNA	2010	0.002	1.332	13.219	2.075
		2011	-0.047	1.009	13.375	0.829
		2012	-0.020	0.974	13.555	0.355
		2013	-0.076	0.812	13.933	-4.354
		2014	-0.075	1.047	14.104	-1.162
		2015	-0.125	1.141	14.415	5.486
		2016	0.021	1.387	14.552	-5.219
		2017	-0.035	1.099	14.491	0.450
		2018	0.034	0.984	14.716	9.448
		2019	-0.064	0.792	14.632	1.517
12	BTON	2010	-0.148	3.597	11.406	6.446
		2011	-0.145	3.138	11.684	0.344
		2012	0.012	3.296	11.885	2.319
		2013	0.140	3.631	12.079	0.148
		2014	0.023	5.055	12.068	-6.914
		2015	0.072	4.358	12.118	-9.158
		2016	-0.006	4.220	12.086	-20.678
		2017	0.039	5.475	12.120	-2.521
		2018	0.018	5.788	12.289	-2.125
		2019	-0.100	4.529	12.348	-40.820
13	BUDI	2010	-0.011	1.029	14.492	2.090
		2011	0.044	1.250	14.568	-0.209
		2012	0.071	1.132	14.648	14.740

		2013	-0.027	1.076	14.684	0.562
		2014	0.047	1.046	14.723	-1.362
		2015	0.044	1.001	14.999	-0.632
		2016	-0.036	1.001	14.891	4.087
		2017	0.055	1.007	14.894	-0.132
		2018	0.071	1.003	15.037	0.070
		2019	-0.017	1.006	14.914	0.106
14	CEKA	2010	0.508	1.672	13.654	4.440
		2011	-0.045	1.687	13.621	0.417
		2012	-0.096	1.027	13.843	1.656
		2013	-0.011	1.632	13.883	0.572
		2014	0.133	1.466	14.066	1.158
		2015	-0.023	1.535	14.211	1.856
		2016	0.040	2.189	14.170	0.879
		2017	-0.061	2.224	14.147	0.337
		2018	-0.097	5.113	13.972	1.673
		2019	-0.155	4.800	14.147	0.564
15	CPIN	2010	-0.005	2.925	15.690	1.080
		2011	0.222	3.332	15.996	1.127
		2012	0.142	3.313	16.329	0.955
		2013	0.070	3.792	16.571	0.689
		2014	0.140	2.241	16.853	1.015
		2015	0.054	2.106	17.022	1.186
		2016	-0.056	2.173	17.002	1.172
		2017	0.052	2.317	17.015	1.800

		2018	0.016	2.979	17.135	0.785
		2019	0.046	2.563	17.195	1.042
16	DLTA	2010	-0.004	6.331	13.471	1278.585
		2011	-0.022	6.009	13.453	1.287
		2012	-0.051	5.265	13.522	1.415
		2013	-0.105	4.705	13.673	1.051
		2014	0.163	4.473	13.807	0.462
		2015	-0.036	6.424	13.853	1.055
		2016	0.001	7.604	13.996	1.540
		2017	-0.044	8.638	14.109	1.007
		2018	0.000	7.198	14.237	0.761
		2019	0.039	8.050	14.170	0.199
17	DPNS	2010	0.009	4.869	12.076	2.018
		2011	-0.109	5.189	12.057	-0.366
		2012	0.087	8.592	12.126	4.772
		2013	0.386	10.174	12.454	0.160
		2014	0.044	12.228	12.502	-3.390
		2015	0.032	13.350	12.523	-4.253
		2016	-0.005	15.164	12.599	11.804
		2017	0.045	9.621	12.639	-7.898
		2018	0.075	7.736	12.683	-6.027
		2019	0.018	21.705	12.670	-14.710
18	DVLA	2010	-0.005	3.717	13.658	1.406
		2011	0.079	4.830	13.741	1.081
		2012	0.054	4.310	13.888	1.057

		2013	0.039	4.242	13.990	0.613
		2014	0.002	5.181	14.028	0.603
		2015	-0.072	3.523	14.135	0.928
		2016	0.000	2.855	14.242	1.804
		2017	-0.023	2.662	14.311	0.889
		2018	0.129	2.889	14.336	0.804
		2019	-0.011	2.913	14.420	0.459
19	EKAD	2010	0.108	1.763	12.228	2.331
		2011	0.082	1.904	12.378	0.689
		2012	0.061	2.411	12.520	1.961
		2013	0.098	2.329	12.747	0.937
		2014	0.122	2.330	12.927	-0.295
		2015	-0.104	3.569	12.873	0.824
		2016	0.104	4.886	13.462	2.077
		2017	0.082	4.519	13.588	0.231
		2018	0.057	5.050	13.657	0.229
		2019	0.007	6.917	13.783	0.460
20	FASW	2010	-0.169	0.840	15.318	0.591
		2011	-0.328	1.321	15.412	-0.097
		2012	0.000	0.584	15.534	-41.103
		2013	-0.027	1.420	15.555	-0.333
		2014	-0.161	0.977	15.535	-4.242
		2015	0.021	1.068	15.761	-2.351
		2016	-0.122	1.075	15.965	0.910
		2017	0.003	0.742	16.053	2.264

		2018	0.026	1.173	16.210	0.646
		2019	0.062	0.704	16.191	0.302
21	GDST	2010	0.230	1.690	13.887	0.785
		2011	0.080	3.022	13.793	0.285
		2012	-0.266	2.314	13.967	2.649
		2013	-0.049	2.989	13.991	-0.193
		2014	-0.131	1.405	14.119	8.200
		2015	0.054	1.216	13.984	0.367
		2016	0.022	1.240	14.045	3.863
		2017	0.023	1.151	14.068	-14.028
		2018	-0.018	0.778	14.117	0.383
		2019	0.131	0.787	14.380	-5.154
22	GGRM	2010	0.065	2.701	17.241	1.185
		2011	0.182	2.245	17.481	0.817
		2012	0.018	2.170	17.541	1.085
		2013	0.072	1.722	17.743	1.230
		2014	0.097	1.620	17.880	1.185
		2015	0.084	1.770	17.967	1.026
		2016	0.022	1.938	17.958	1.179
		2017	0.019	1.936	18.017	0.998
		2018	-0.030	2.058	18.051	1.388
		2019	0.018	2.062	18.180	0.697
23	GJTL	2010	0.015	1.761	16.155	0.865
		2011	0.069	1.749	16.263	1.630
		2012	-0.001	1.720	16.370	0.134

		2013	-0.042	2.309	16.547	2.211
		2014	0.053	2.016	16.591	-1.380
		2015	-0.015	1.778	16.678	-1.834
		2016	0.012	1.731	16.744	0.251
		2017	0.006	1.630	16.716	-2.910
		2018	0.017	1.496	16.797	-2.798
		2019	-0.006	1.494	16.752	0.961
24	HDTX	2010	0.056	0.846	13.830	43.865
		2011	0.058	0.986	13.829	-0.872
		2012	0.050	0.925	14.125	-60.321
		2013	-0.382	0.449	14.682	0.500
		2014	0.148	0.974	15.256	3.932
		2015	-0.009	0.719	15.400	1.253
		2016	-0.089	0.753	15.372	1.867
		2017	-0.135	0.229	15.211	0.338
		2018	-0.168	0.158	13.283	0.548
		2019	0.023	0.086	12.957	1.649
25	HMSP	2010	-0.028	1.613	16.837	1.261
		2011	-0.157	1.749	16.780	1.231
		2012	0.280	1.776	17.083	1.091
		2013	-0.001	1.753	17.126	0.941
		2014	-0.026	1.528	17.161	1.012
		2015	0.343	6.567	17.453	1.226
		2016	-0.026	5.234	17.565	1.002
		2017	-0.053	5.272	17.580	1.064

		2018	-0.149	4.302	17.657	1.009
		2019	-0.058	3.276	17.745	0.621
26	ICBP	2010	-0.100	2.598	16.408	1.150
		2011	0.006	2.871	16.538	1.096
		2012	-0.035	2.763	16.692	0.993
		2013	0.029	2.411	16.873	1.131
		2014	-0.050	2.183	17.031	1.131
		2015	0.000	2.326	17.095	1.224
		2016	-0.015	2.407	17.179	1.007
		2017	-0.031	2.428	17.269	1.299
		2018	0.004	1.952	17.353	1.138
		2019	-0.035	2.536	17.472	1.373
27	IGAR	2010	-0.094	7.042	12.758	1.695
		2011	0.101	5.773	12.782	0.476
		2012	0.046	4.364	12.652	1.496
		2013	0.017	3.389	12.660	1.459
		2014	0.097	4.121	12.765	-0.140
		2015	-0.052	4.961	12.858	0.338
		2016	0.020	5.822	12.993	2.663
		2017	-0.008	6.502	13.148	-0.163
		2018	0.111	5.763	13.254	0.008
		2019	-0.059	7.719	13.334	0.007
28	IMAS	2010	0.307	1.069	15.893	1.980
		2011	0.262	1.368	16.374	0.907
		2012	0.299	1.232	16.682	0.726

		2013	0.189	1.086	16.921	-0.114
		2014	-0.004	1.032	16.971	1.216
		2015	-0.013	0.935	17.029	16.222
		2016	0.004	0.924	17.059	-0.153
		2017	0.039	0.838	17.262	-0.658
		2018	0.092	0.768	17.528	0.965
		2019	0.043	0.775	17.615	-4.723
29	INAF	2010	0.002	1.552	13.506	5.729
		2011	0.047	1.538	13.924	0.656
		2012	0.113	2.102	13.988	-0.535
		2013	0.097	1.265	14.074	0.049
		2014	-0.089	1.304	14.037	-45.035
		2015	-0.082	1.262	14.243	-10.556
		2016	0.222	1.211	14.139	-3.794
		2017	-0.104	1.042	14.241	1.927
		2018	0.058	1.049	14.182	1.604
		2019	0.036	1.881	14.140	-7.573
30	INAI	2010	0.229	1.399	12.871	3.850
		2011	0.031	1.189	13.207	0.189
		2012	0.241	1.993	13.325	1.579
		2013	-0.104	1.236	13.549	3.638
		2014	-0.081	1.082	13.707	-1.381
		2015	-0.009	10.035	14.101	-0.573
		2016	0.167	1.003	14.107	4.243
		2017	0.017	0.993	14.009	-0.414

		2018	-0.064	1.023	14.152	-0.665
		2019	0.081	1.078	14.009	-1.679
31	INCI	2010	-0.134	85.440	11.806	-0.865
		2011	-0.068	11.201	11.738	0.800
		2012	0.034	7.711	11.793	9.422
		2013	0.030	13.872	11.821	0.700
		2014	0.173	12.864	11.905	-3.819
		2015	-0.024	9.677	12.041	-2.474
		2016	0.184	5.815	12.504	12.888
		2017	0.054	5.102	12.624	-2.404
		2018	0.059	3.036	12.877	-2.798
		2019	0.016	3.623	12.913	-2.191
32	INDF	2010	-0.047	2.036	17.672	1.252
		2011	0.016	1.910	17.797	0.973
		2012	-0.026	2.003	17.899	0.721
		2013	-0.028	1.667	18.172	1.505
		2014	-0.031	1.807	18.269	0.709
		2015	0.022	1.705	18.335	1.406
		2016	0.005	1.508	18.224	0.998
		2017	0.016	1.503	18.292	0.953
		2018	0.033	1.066	18.385	1.177
		2019	-0.036	1.272	18.382	1.472
33	INDS	2010	0.111	1.287	13.555	2.185
		2011	0.224	2.404	13.946	0.962
		2012	0.079	2.334	14.325	1.336

		2013	-0.008	3.856	14.602	0.839
		2014	0.080	2.912	14.641	-0.448
		2015	0.019	2.231	14.753	-1.234
		2016	-0.004	3.033	14.723	4.557
		2017	-0.041	5.125	14.705	0.477
		2018	0.031	5.211	14.725	0.370
		2019	0.050	5.828	14.857	-0.016
34	INTP	2010	0.042	5.554	16.546	1.128
		2011	0.021	6.985	16.714	1.318
		2012	-0.018	6.028	16.940	1.059
		2013	0.018	6.148	17.097	1.251
		2014	0.076	4.934	17.179	0.685
		2015	0.027	4.887	17.135	0.876
		2016	0.068	4.525	17.222	0.510
		2017	0.019	3.703	17.178	0.586
		2018	0.019	3.137	17.140	1.549
		2019	-0.014	3.312	17.137	0.951
35	JECC	2010	-0.009	1.069	13.239	-63.638
		2011	0.000	1.114	13.349	0.458
		2012	0.074	1.156	13.472	1.703
		2013	0.224	0.978	14.030	0.889
		2014	-0.006	1.032	13.876	-2.374
		2015	0.009	1.050	14.122	32.649
		2016	-0.022	1.140	14.277	1.477
		2017	0.027	1.061	14.472	0.383

		2018	0.042	1.099	14.549	0.475
		2019	-0.001	1.252	14.451	-0.472
36	JKSW	2010	0.126	13.081	12.578	4.782
		2011	0.002	12.355	12.568	13.565
		2012	-0.029	6.037	12.538	-1.433
		2013	-0.011	11.493	12.478	1.685
		2014	-0.047	2.518	12.621	8.531
		2015	-0.098	2.438	12.489	2.374
		2016	0.005	1.910	12.518	-37.394
		2017	0.057	2.262	12.438	26.768
		2018	-0.175	2.745	12.158	1.273
		2019	-0.040	2.422	12.104	44.138
37	JPFA	2010	0.039	2.629	15.759	0.647
		2011	0.132	1.591	15.928	1.573
		2012	0.127	1.825	16.210	0.626
		2013	0.071	2.065	16.518	0.595
		2014	-0.051	1.771	16.571	1.209
		2015	-0.019	1.794	16.658	4.041
		2016	0.001	2.130	16.773	0.562
		2017	0.052	2.346	16.864	1.983
		2018	0.043	1.798	16.953	0.809
		2019	0.036	1.733	17.042	0.500
38	KAEF	2010	0.015	2.425	14.321	1.490
		2011	0.070	2.748	14.400	1.092
		2012	0.005	2.803	14.546	1.201

		2013	-0.010	2.427	14.721	1.079
		2014	-0.003	2.387	14.903	0.820
		2015	0.042	1.930	14.990	0.868
		2016	0.038	1.714	15.344	1.634
		2017	0.105	1.546	15.623	1.041
		2018	0.052	1.423	16.063	-0.111
		2019	0.288	0.994	16.725	-2.511
39	KBLI	2010	-0.096	2.634	13.296	2.042
		2011	-0.018	2.188	13.896	1.680
		2012	0.122	3.071	13.965	0.839
		2013	0.113	2.550	14.106	0.901
		2014	-0.036	3.326	14.106	0.803
		2015	0.083	2.848	14.255	2.448
		2016	-0.002	3.411	14.442	1.409
		2017	0.276	1.974	14.919	0.499
		2018	0.066	2.464	14.993	1.419
		2019	0.163	2.909	15.084	-0.339
40	KBLM	2010	0.031	1.018	12.907	13.886
		2011	-0.036	0.932	13.374	0.297
		2012	0.198	0.975	13.491	1.645
		2013	0.197	0.957	13.391	2.175
		2014	0.078	1.041	13.381	-2.259
		2015	0.020	1.057	13.391	-2.406
		2016	0.013	1.302	13.368	7.351
		2017	0.171	1.263	14.027	-0.359

		2018	0.050	1.304	14.077	-0.537
		2019	0.152	1.364	14.066	-1.391
41	KDSI	2010	0.085	1.266	13.232	3.468
		2011	-0.009	1.358	13.284	0.790
		2012	-0.002	1.591	13.254	1.834
		2013	-0.032	1.445	13.653	1.130
		2014	0.113	1.368	13.767	-1.070
		2015	0.095	1.157	13.979	-0.420
		2016	-0.012	1.232	13.949	3.844
		2017	0.142	1.186	14.099	0.294
		2018	0.025	1.169	14.146	0.047
		2019	-0.094	1.240	14.042	-0.002
42	KIAS	2010	0.029	1.524	14.051	0.925
		2011	0.048	0.646	14.533	-2.612
		2012	0.030	5.861	14.578	1.505
		2013	0.002	5.273	14.636	1.174
		2014	0.083	5.611	14.671	-2.896
		2015	-0.007	3.329	14.569	1.463
		2016	-0.072	3.133	14.436	-0.106
		2017	0.031	3.107	14.385	1.591
		2018	0.028	2.914	14.349	7.006
		2019	-0.219	1.521	14.024	0.227
43	KICI	2010	-0.014	7.336	11.361	10.833
		2011	0.069	7.260	11.378	-44.597
		2012	0.050	4.800	11.461	17.246

		2013	0.075	5.774	11.496	0.122
		2014	0.058	7.904	11.480	-15.323
		2015	-0.019	5.744	11.804	3.967
		2016	0.050	5.345	11.848	330.934
		2017	0.049	7.295	11.915	-7.217
		2018	0.048	6.114	11.945	72.822
		2019	-0.040	7.578	11.937	19.017
44	KLBF	2010	0.028	4.394	15.766	1.159
		2011	0.029	3.653	15.929	1.154
		2012	0.056	3.405	16.058	1.128
		2013	0.128	2.839	16.242	1.075
		2014	0.006	3.404	16.335	0.942
		2015	-0.004	3.698	16.433	1.117
		2016	0.041	4.131	16.539	1.091
		2017	0.061	4.509	16.626	0.995
		2018	0.018	4.658	16.714	0.992
		2019	0.038	4.355	16.824	1.079
45	LION	2010	0.032	9.441	12.624	2.265
		2011	0.041	7.103	12.810	1.279
		2012	0.057	9.345	12.980	1.128
		2013	0.045	6.729	13.119	0.698
		2014	-0.006	3.695	13.305	-0.266
		2015	-0.001	3.802	13.368	-0.209
		2016	0.006	3.559	13.438	2.868
		2017	0.018	3.271	13.433	-4.503

		2018	0.019	3.514	13.453	-4.056
		2019	0.026	3.818	13.442	-75.485
46	LMPI	2010	0.005	1.762	13.319	14.453
		2011	0.047	1.477	13.438	-2.920
		2012	0.060	1.239	13.611	8.329
		2013	0.052	1.194	13.620	0.173
		2014	0.039	1.240	13.603	-32.209
		2015	0.022	1.260	13.584	-11.343
		2016	0.025	1.506	13.605	11.689
		2017	0.014	1.587	13.635	3.303
		2018	-0.066	1.385	13.576	2.202
		2019	-0.053	1.189	13.511	2.440
47	LMSH	2010	-0.007	2.444	11.267	6.238
		2011	0.092	2.355	11.493	2.120
		2012	0.345	4.067	11.764	1.112
		2013	0.018	4.197	11.861	0.251
		2014	0.017	5.568	11.849	-7.718
		2015	-0.001	8.089	11.804	-23.503
		2016	0.060	2.770	12.000	20.014
		2017	0.003	4.282	11.990	-4.133
		2018	0.068	5.293	11.983	-27.267
		2019	-0.013	3.721	11.899	3.749
48	LPIN	2010	-0.016	2.517	11.925	3.277
		2011	0.058	2.936	11.966	-0.140
		2012	0.077	2.903	12.057	2.415

		2013	0.105	2.484	12.188	-0.927
		2014	0.091	2.163	12.131	18.700
		2015	-0.304	0.790	12.689	6.382
		2016	-0.108	0.714	13.077	-4.750
		2017	0.420	5.207	12.499	-0.124
		2018	0.188	7.925	12.617	-0.933
		2019	0.055	13.042	12.691	-1.791
49	MAIN	2010	0.070	1.423	13.781	1.334
		2011	0.167	1.399	14.099	1.387
		2012	0.040	1.049	14.403	0.903
		2013	0.109	1.011	14.610	-0.367
		2014	0.163	1.076	15.077	1.429
		2015	0.000	1.333	15.192	-3.837
		2016	0.050	1.290	15.182	0.554
		2017	-0.008	0.909	15.220	4.677
		2018	0.009	1.637	15.282	0.323
		2019	0.005	1.181	15.352	-0.651
50	MERK	2010	-0.094	6.228	12.983	2.240
		2011	0.175	7.515	13.278	0.388
		2012	0.041	3.871	13.252	1.920
		2013	0.067	3.979	13.454	1.013
		2014	-0.030	4.586	13.482	0.460
		2015	-0.017	3.652	13.372	0.715
		2016	0.188	4.217	13.520	1.670
		2017	0.040	3.081	13.649	7.650

		2018	1.233	1.372	14.049	0.015
		2019	0.243	2.509	13.711	0.148
51	MLBI	2010	0.174	0.945	13.944	1.224
		2011	-0.098	0.994	14.015	0.858
		2012	-0.008	0.580	13.957	2.653
		2013	-0.021	0.977	14.393	0.675
		2014	0.027	0.514	14.618	0.551
		2015	-0.131	0.584	14.558	1.872
		2016	-0.082	0.680	14.638	1.460
		2017	0.059	0.826	14.736	0.884
		2018	-0.021	0.778	14.877	0.935
		2019	0.012	0.732	14.879	0.187
52	MLIA	2010	0.023	1.563	15.327	-0.011
		2011	0.045	1.545	15.627	1.273
		2012	-0.016	1.467	15.696	14.573
		2013	-0.093	1.130	15.788	-0.256
		2014	0.024	1.114	15.792	-1.720
		2015	0.000	0.871	15.779	0.275
		2016	0.050	0.859	15.860	17.668
		2017	0.020	0.870	15.462	2.790
		2018	0.075	0.935	15.476	0.351
		2019	0.088	1.253	15.566	-0.041
53	MRAT	2010	0.075	7.613	12.865	2.573
		2011	0.091	6.271	12.954	0.451
		2012	0.062	6.017	13.029	0.808

		2013	-0.003	6.054	12.994	-0.533
		2014	0.086	3.613	13.120	-7.872
		2015	0.038	3.703	13.117	-54.964
		2016	0.047	3.971	13.088	-19.985
		2017	0.034	3.597	13.117	45.778
		2018	0.025	3.110	13.146	26.747
		2019	0.029	2.887	13.186	-508.299
54	MYOR	2010	0.087	2.581	15.297	1.038
		2011	0.267	2.219	15.703	1.502
		2012	0.022	2.761	15.932	1.404
		2013	0.034	2.402	16.089	0.401
		2014	0.155	2.090	16.147	2.906
		2015	-0.072	2.365	16.244	1.069
		2016	0.083	2.250	16.374	1.255
		2017	0.052	2.386	16.518	1.045
		2018	0.101	2.655	16.683	1.124
		2019	-0.048	3.429	16.762	0.999
55	MYTX	2010	-0.088	0.434	14.448	0.367
		2011	-0.001	0.465	14.430	1.198
		2012	0.035	0.504	14.405	0.145
		2013	0.020	0.480	14.555	3.255
		2014	-0.001	0.425	14.529	2.040
		2015	-0.035	0.345	14.480	1.548
		2016	-0.103	0.421	14.298	0.489
		2017	-0.119	0.465	15.056	0.791

		2018	0.034	0.379	15.111	1.771
		2019	0.051	0.442	15.120	0.727
56	PICO	2010	0.114	1.027	13.254	3.945
		2011	0.077	1.162	13.239	-0.558
		2012	0.104	1.241	13.296	4.218
		2013	0.055	1.313	13.340	0.800
		2014	0.011	1.659	13.348	-2.730
		2015	-0.050	1.588	13.314	-2.550
		2016	0.035	1.339	13.367	9.380
		2017	0.048	1.506	13.487	-2.422
		2018	-0.065	1.237	13.656	-3.368
		2019	0.256	0.726	13.936	-16.659
57	PRAS	2010	-0.190	1.448	13.043	118.668
		2011	0.040	1.138	13.086	-1.931
		2012	0.005	1.113	13.266	2.874
		2013	0.082	1.031	13.587	0.572
		2014	0.080	1.003	14.068	-4.642
		2015	0.063	1.005	14.242	-8.488
		2016	0.058	1.007	14.283	-40.489
		2017	0.053	0.957	14.249	15.536
		2018	0.047	0.823	14.307	-16.375
		2019	0.043	0.602	14.321	1.496
58	PSDN	2010	0.070	1.382	12.935	2.290
		2011	-0.009	1.550	12.951	0.312
		2012	0.096	1.607	13.434	2.063

		2013	-0.044	1.676	13.433	-1.500
		2014	0.001	1.464	13.339	3.609
		2015	0.016	1.211	13.338	2.079
		2016	-0.051	1.060	13.391	-3.937
		2017	0.089	1.159	13.446	-3.206
		2018	-0.048	1.022	13.455	1.851
		2019	-0.047	0.756	13.546	4.372
59	PYFA	2010	0.011	3.009	11.519	9.557
		2011	0.100	2.540	11.679	-2.489
		2012	0.108	2.413	11.819	7.109
		2013	0.163	1.537	12.073	-0.184
		2014	0.060	1.627	12.060	-21.073
		2015	-0.018	1.991	11.983	-15.159
		2016	0.051	2.191	12.026	23.185
		2017	-0.031	3.523	11.980	-6.739
		2018	0.080	2.757	12.139	-6.053
		2019	0.011	3.528	12.159	-4.091
60	RICY	2010	-0.014	1.818	13.327	4.335
		2011	0.025	1.781	13.372	-0.098
		2012	-0.017	2.253	13.644	2.371
		2013	0.134	1.766	13.920	1.297
		2014	-0.011	1.749	13.973	-3.018
		2015	-0.070	1.186	13.996	-2.815
		2016	-0.033	1.149	14.069	9.174
		2017	-0.145	1.188	14.134	-2.295

		2018	-0.110	1.218	14.247	-2.341
		2019	0.134	1.260	14.298	-8.009
61	RMBA	2010	-0.082	2.500	15.405	1.560
		2011	0.058	1.120	15.661	-0.819
		2012	0.052	1.643	15.752	4.349
		2013	0.032	1.179	16.038	2.190
		2014	-0.085	1.002	16.143	0.745
		2015	0.139	2.203	16.355	1.305
		2016	0.064	2.402	16.416	0.176
		2017	-0.004	1.921	16.461	1.385
		2018	-0.011	1.590	16.516	0.016
		2019	0.107	1.907	16.649	-53.887
62	ROTI	2010	0.043	2.299	13.250	1.512
		2011	0.021	1.284	13.540	1.130
		2012	0.035	1.125	14.002	1.271
		2013	-0.048	1.136	14.416	1.169
		2014	-0.019	1.366	14.578	1.121
		2015	-0.058	2.053	14.811	0.842
		2016	0.009	2.962	14.887	0.885
		2017	-0.013	2.259	15.333	0.522
		2018	0.008	3.571	15.296	1.384
		2019	-0.006	1.693	15.359	0.458
63	SCCO	2010	0.074	1.265	13.962	2.375
		2011	-0.054	1.291	14.191	1.380
		2012	0.032	1.462	14.212	0.804

		2013	0.069	1.394	14.382	1.275
		2014	0.063	1.566	14.320	0.727
		2015	-0.002	1.686	14.388	1.814
		2016	-0.096	1.689	14.712	1.121
		2017	0.193	1.742	15.205	0.732
		2018	0.128	1.908	15.242	0.957
		2019	0.072	2.095	15.297	0.586
64	SCPI	2010	-0.012	0.889	12.362	-1.186
		2011	0.149	3.779	12.652	1.202
		2012	-0.047	2.718	12.996	-1.566
		2013	0.102	2.606	13.523	5.445
		2014	0.320	2.450	14.091	-1.285
		2015	0.093	1.275	14.228	0.594
		2016	-0.041	5.339	14.147	1.742
		2017	-0.046	1.294	14.119	0.576
		2018	0.235	2.690	14.308	0.411
		2019	-0.143	5.942	14.165	1.403
65	SIPD	2010	0.059	1.917	14.536	0.955
		2011	0.048	1.393	14.787	-0.133
		2012	0.114	1.157	15.009	2.650
		2013	0.028	1.146	14.965	-0.207
		2014	0.064	1.430	14.845	-204.025
		2015	-0.168	1.094	14.625	0.107
		2016	0.037	1.393	14.758	-18.602
		2017	-0.082	1.089	14.622	0.086

		2018	-0.019	1.102	14.598	0.744
		2019	-0.051	1.184	14.720	-0.402
66	SKLT	2010	-0.341	1.925	12.203	8.468
		2011	-0.808	1.697	12.275	-1.709
		2012	0.005	1.415	12.428	5.397
		2013	-0.042	1.234	12.618	1.109
		2014	0.004	1.184	12.712	-2.367
		2015	0.009	1.192	12.840	-1.560
		2016	0.121	1.315	13.250	6.546
		2017	0.085	1.263	13.363	-1.068
		2018	0.071	1.224	13.524	-0.486
		2019	0.016	1.290	13.581	-0.396
67	SMCB	2010	0.077	1.662	16.161	1.322
		2011	-0.031	1.466	16.209	1.253
		2012	0.046	1.405	16.314	0.728
		2013	-0.012	0.639	16.517	0.699
		2014	0.021	0.602	16.660	0.174
		2015	0.065	0.652	16.667	-1.922
		2016	0.018	0.459	16.799	2.269
		2017	-0.001	0.544	16.792	1.167
		2018	0.009	0.267	16.742	-0.530
		2019	0.108	1.082	16.789	1.184
68	SMGR	2010	0.082	2.917	16.560	1.090
		2011	0.035	2.647	16.794	1.241
		2012	0.040	1.706	17.096	1.093

		2013	0.032	1.882	17.243	1.040
		2014	0.022	2.209	17.351	0.801
		2015	-0.009	1.597	17.457	0.991
		2016	0.063	1.273	17.605	0.475
		2017	0.054	1.568	17.707	1.483
		2018	0.034	1.951	17.750	0.749
		2019	0.033	1.361	18.195	1.102
69	SMSM	2010	0.045	2.174	13.880	1.542
		2011	0.016	2.716	13.944	1.142
		2012	-0.047	1.944	14.181	1.377
		2013	-0.047	2.098	14.347	1.232
		2014	0.003	2.112	14.375	0.957
		2015	-0.007	2.394	14.613	0.976
		2016	-0.006	2.860	14.629	1.329
		2017	0.067	3.739	14.709	1.039
		2018	0.057	3.943	14.846	0.913
		2019	0.014	4.637	14.949	0.750
70	SPMA	2010	0.035	3.911	14.214	2.297
		2011	0.024	1.219	14.255	0.656
		2012	0.078	2.646	14.325	0.193
		2013	0.008	1.201	14.385	-1.878
		2014	0.080	3.652	14.554	-2.092
		2015	0.003	0.931	14.597	-0.684
		2016	-0.031	2.463	14.585	2.522
		2017	0.040	1.022	14.593	0.279

		2018	-0.012	3.761	14.641	0.858
		2019	0.067	1.620	14.679	0.780
71	SRSN	2010	-0.021	2.424	12.805	5.997
		2011	0.070	3.175	12.797	-0.051
		2012	0.088	2.752	12.904	2.803
		2013	-0.021	3.281	12.950	0.666
		2014	0.034	2.871	13.046	-3.014
		2015	0.224	2.167	13.830	-2.637
		2016	-0.078	1.743	13.483	11.747
		2017	-0.068	2.132	13.389	-1.003
		2018	0.043	2.453	13.440	-0.456
		2019	0.076	2.469	13.566	-0.378
72	SSTM	2010	0.036	2.011	13.679	1.095
		2011	-0.041	1.827	13.645	1.341
		2012	-0.061	1.721	13.605	-1.295
		2013	-0.071	1.314	13.595	1.258
		2014	-0.016	1.199	13.559	5.416
		2015	-0.005	1.138	13.490	6.359
		2016	-0.028	1.267	13.416	-6.067
		2017	-0.023	1.708	13.314	2.335
		2018	0.016	2.230	13.240	-69.011
		2019	-0.037	1.586	13.151	4.653
73	STTP	2010	0.150	1.709	13.384	1.860
		2011	-0.009	1.035	13.748	1.323
		2012	0.110	0.997	14.039	1.956

		2013	0.086	1.142	14.201	1.046
		2014	-0.012	1.484	14.346	1.026
		2015	0.040	1.579	14.468	0.658
		2016	0.062	1.654	14.664	1.884
		2017	0.006	2.641	14.667	0.919
		2018	0.051	1.848	14.783	1.655
		2019	0.022	2.853	14.874	1.178
74	TCID	2010	0.010	10.684	13.862	1.331
		2011	0.095	11.743	13.938	0.944
		2012	-0.058	7.727	14.048	1.275
		2013	-0.029	3.573	14.198	1.065
		2014	0.086	1.798	14.432	2.785
		2015	0.280	4.991	14.549	0.202
		2016	-0.014	5.260	14.597	1.798
		2017	-0.044	4.913	14.675	0.651
		2018	0.034	5.759	14.710	0.489
		2019	0.043	5.582	14.752	-0.793
75	TIRT	2010	-0.035	1.182	13.266	-3.111
		2011	0.126	1.445	13.446	12.138
		2012	-0.049	1.194	13.429	3.302
		2013	-0.141	0.980	13.491	-0.140
		2014	-0.047	1.104	13.478	-2.590
		2015	0.001	1.085	13.545	26.537
		2016	0.068	1.125	13.612	3.904
		2017	0.054	1.148	13.664	-92.862

		2018	-0.016	1.082	13.736	3.076
		2019	-0.008	1.017	13.705	9.175
76	TOTO	2010	0.068	2.097	13.903	1.306
		2011	0.020	1.883	14.108	0.998
		2012	0.064	2.154	14.236	1.136
		2013	-0.022	2.195	14.373	1.226
		2014	0.028	2.108	14.522	0.770
		2015	0.058	2.407	14.707	0.409
		2016	-0.017	2.190	14.764	2.320
		2017	-0.026	2.295	14.855	1.040
		2018	0.019	2.954	14.879	0.231
		2019	-0.019	3.659	14.887	-0.647
77	TRST	2010	0.063	1.235	14.523	1.309
		2011	0.013	1.394	14.573	0.301
		2012	0.053	1.303	14.599	1.050
		2013	0.043	1.143	14.998	0.797
		2014	-0.013	1.238	14.998	-1.122
		2015	0.029	1.308	15.027	-0.717
		2016	0.001	1.297	15.007	4.450
		2017	-0.001	1.229	15.019	0.176
		2018	0.054	1.137	15.271	-0.341
		2019	0.045	1.072	15.285	0.333
78	TSPC	2010	-0.013	3.368	15.094	1.256
		2011	0.014	3.083	15.263	1.040
		2012	0.011	3.093	15.349	1.061

		2013	0.063	2.962	15.503	0.907
		2014	0.033	3.002	15.537	0.811
		2015	-0.023	2.538	15.654	0.933
		2016	0.027	2.652	15.700	1.227
		2017	0.029	2.521	15.822	0.868
		2018	0.046	2.516	15.879	0.989
		2019	-0.015	2.781	15.940	1.301
79	ULTJ	2010	-0.046	2.001	14.512	1.270
		2011	-0.063	1.521	14.594	3.304
		2012	-0.038	2.018	14.700	1.011
		2013	0.078	2.470	14.849	0.860
		2014	0.081	3.345	14.891	1.638
		2015	-0.020	3.745	15.080	1.258
		2016	0.004	4.844	15.260	1.161
		2017	-0.057	4.192	15.462	0.906
		2018	0.045	4.398	15.530	1.390
		2019	0.009	4.444	15.704	1.013
80	UNVR	2010	0.013	0.851	15.979	1.241
		2011	-0.113	0.687	16.165	1.158
		2012	0.004	0.668	16.299	1.113
		2013	-0.032	0.696	16.407	1.071
		2014	-0.020	0.715	16.474	1.009
		2015	0.018	0.654	16.571	1.083
		2016	0.028	0.606	16.634	1.114
		2017	0.056	0.634	16.755	1.292

		2018	0.116	0.748	16.787	0.805
		2019	-0.015	0.653	16.843	0.961
81	VOKS	2010	-0.049	1.240	13.935	14.186
		2011	-0.040	1.287	14.269	1.165
		2012	0.031	1.334	14.345	0.480
		2013	-0.138	1.135	14.486	-2.282
		2014	0.014	1.158	14.256	0.689
		2015	0.025	1.168	14.245	390.262
		2016	-0.015	1.334	14.327	1.739
		2017	0.071	1.323	14.562	0.295
		2018	0.028	1.272	14.726	1.401
		2019	0.041	1.775	14.923	-0.276
82	YPAS	2010	0.036	1.467	12.210	2.435
		2011	0.061	1.482	12.317	-0.103
		2012	0.275	1.343	12.764	2.292
		2013	0.109	1.176	13.328	-2.046
		2014	-0.066	1.383	12.678	7.720
		2015	-0.056	1.225	12.540	6.363
		2016	0.080	0.974	12.543	-8.935
		2017	0.103	0.895	12.623	4.519
		2018	0.102	1.030	12.710	6.303
		2019	-0.123	1.557	12.536	-14.902