

BAB V

PENUTUP

5.1 Kesimpulan

Berdasarkan hasil analisis data penelitian maka kesimpulan penelitian ini adalah sebagai berikut:

1. *Audit partner workload* berpengaruh negatif terhadap kualitas audit.
2. Afiliasi Kantor Akuntan Publik tidak berpengaruh terhadap kualitas audit.
3. Ukuran perusahaan tidak berpengaruh terhadap kualitas audit.
4. *Leverage* berpengaruh negatif terhadap kualitas audit.

5.2 Implikasi

Audit partner workload berpengaruh negatif terhadap kualitas audit. Berdasarkan hal tersebut maka pihak Kantor Akuntan Publik diharapkan mempertimbangkan dalam memberikan penugasan kepada auditor. Sebaiknya ada batasan banyaknya jumlah klien yang diaudit. Semakin banyak klien yang diaudit dan adanya batasan waktu ketika melakukan audit laporan keuangan dapat menurunkan kualitas audit.

Leverage berpengaruh negatif terhadap kualitas audit. Berdasarkan hal tersebut maka pihak Kantor Akuntan Publik diharapkan dalam melakukan audit mengumpulkan bukti-bukti audit sehingga mampu mendeteksi jika adanya kecurangan dan pada akhirnya mampu membuat keputusan dan memberikan opini yang sesuai. Hal tersebut tentunya akan meningkatkan kualitas audit.

5.3 Keterbatasan Penelitian

Penelitian ini memiliki keterbatasan, yaitu :

1. Penelitian yang dilakukan hanya pada perusahaan yang terdaftar pada Bursa Efek Indonesia, sedangkan perusahaan yang tidak terdaftar Bursa Efek Indonesia tidak dimasukan sehingga berpengaruh pada hasil *audit partner workload*. Hal ini dapat menyebabkan *unfairness* terhadap jumlah *workload* yang dimiliki oleh auditor di luar perusahaan yang tidak terdaftar pada Bursa Efek Indonesia.
2. Ukuran *audit partner workload* lebih berfokus pada auditor yang menandatangani laporan auditor independent pada laporan keuangan yang mana *audit partner* ini tidak terjun langsung karena *audit partner* sesungguhnya memiliki tim audit yang membantunya untuk terjun langsung kelapangan untuk mempermudah pekerjaan audit partner. Besar kecilnya *workload* yang dimiliki *audit partner* juga dapat dilihat dari jumlah anggota tim audit yang dimiliki *audit partner* tersebut. Sehingga beban kerja besar yang dimiliki sebenarnya yang dipikul *audit partner* ini tidak sebesar tim auditnya. Hal ini menyebabkan adanya bias pada hasil dari perhitungan *audit partner workload*.

5.4 Saran

Beberapa saran untuk peneliti selanjutnya, yaitu:

1. Untuk informasi mengenai nama auditor hanya dapat diperoleh ketika perusahaan mempublikasikan laporan auditor independen. Maka dari itu, peneliti selanjutnya diharapkan mempertimbangkan data klien yang tidak

terdaftar di BEI yang sudah diaudit oleh auditor untuk ditambahkan dalam ukuran *workload*. Sehingga jumlah klien yang diteliti tidak hanya pada perusahaan klien yang terdaftar di BEI saja.

2. Peneliti selanjutnya diharapkan mempertimbangkan proksi dalam mengukur *audit partner workload* supaya menghindari bias yang ada. Peneliti selanjutnya dapat menggunakan proksi lainnya sebagai ukuran *workload auditor*.



DAFTAR PUSTAKA

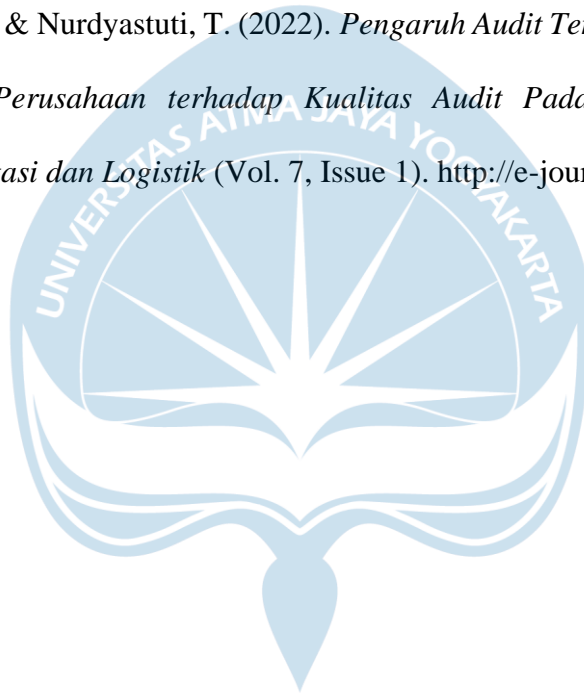
- Agoes, & Sukrisno. (2006). *Auditing*. FE UI, Salemba Empat.
- Amami, I., & Triani, N. N. A. (2021). Pengaruh Audit Delay, Fee Audit, Leverage, Litigasi, Ukuran dan Umur Perusahaan terhadap Opini Audit Going Concern. *Jurnal Akuntansi Unesa*, 10.
- Anas, D. E. A. F., T, S., & Rahman, A. F. (2018). Pengaruh Rotasi Audit dan Leverage terhadap Kualitas Audit dengan Ukuran Perusahaan sebagai Variabel Moderasi. *Jurnal Ilmiah Akuntansi Peradaban*, 4(1).
<https://doi.org/10.24252/jiap.v4i115155>
- Annisa, A. F., Abbas, D. S., & Zulaecha, H. E. (2023). Pengaruh Leverage, Profitabilitas, Ukuran Perusahaan terhadap Kualitas Audit. *Jurnal Ekonomi Dan Manajemen*, 3, 60–73.
- Berikang, A., Kalangi, L., & Wokas, H. (2018). Pengaruh Ukuran Perusahaan Klien dan Rotasi Audit terhadap Kualitas Audit Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2012-2015. In *Jurnal Riset Akuntansi Going Concern* (Vol. 13, Issue 3).
- Buchori, A., & Budiantoro, H. (2019). Pengaruh Ukuran Perusahaan Klien, Audit Tenure dan Spesialisasi Auditor terhadap Kualitas Audit. *Jurnal Pajak, Akuntansi, Sistem Informasi Dan Auditing*, 1(1), 22–39.
- Cheng, Y., Haynes, C. M., & Yu, M. D. (2021). The effect of engagement partner workload on audit quality. *Managerial Auditing Journal*, 36(8), 1068–1091.
<https://doi.org/10.1108/MAJ-04-2020-2635>

- Deangelo, L. E. (1981). Auditor Size and Audit Quality. In *Journal of Accounting and Economics* (Vol. 3). North-Holland Publishing Company.
- Eguasa, B. E., & Urhoghide, R. O. (2017). *Audit Market Concentration and Audit Quality in Nigeria*. 19(9), 1–09. <https://doi.org/10.9790/487X-1909040109>
- Fadhilah, R., & Halmawati. (2021). Pengaruh Workload, Spesialisasi Auditor, Rotasi Auditor, dan Komite Audit terhadap Kualitas Auditor. *Jurnal Eksplorasi Akuntansi*, 3(2), 279–301. <http://jea.ppj.unp.ac.id/index.php/jea/index>
- Ghozali, & Imam. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Universitas DIponegoro.
- Hadi, F. W., & Handojo, I. (2017). *Faktor-Faktor yang Mempengaruhi Kualitas Audit Pada Perusahaan Manufaktur* (Vol. 19, Issue 2). <http://jurnaltsm.id/index.php/JBA>
- Hopper, E. (2018, September 30). *Attribution Theory: The Psychology of Interpreting Behavior*. ThoughtCo.
- Hussin, W. N. W., Bamahros, H. M., & Shukeri, S. N. (2018). Lead engagement partner workload, partner-client tenure and audit reporting lag: Evidence from Malaysia. *Managerial Auditing Journal*, 33(3), 246–266. <https://doi.org/10.1108/MAJ-07-2017-1601>
- Idawati, W., & Putri, S. R. (2020). Analisis Empiris Faktor yang Mempengaruhi Kualitas Audit dengan Etika Profesi sebagai Variabel Moderasi. *Behavioral Accounting Journal*, 3(2). <https://doi.org/10.33005/baj/v3i2/104>

- Indriyani, M., & Meini, Z. (2021). Pengaruh Ukuran KAP, Audit Fee dan Ukuran Perusahaan terhadap Kualitas Audit (Studi Empiris pada Perusahaan Manufaktur di Bursa Efek Indonesia Periode 2015-2019). *Jurnal Akuntansi Dan Keuangan*, 10.
- Jensen, M. C., Meckling, W. H., Benston, G., Canes, M., Henderson, D., Leffler, K., Long, J., Smith, C., Thompson, R., Watts, R., & Zimmerman, J. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. In *Journal of Financial Economics* (Issue 4). Harvard University Press. <http://hupress.harvard.edu/catalog/JENTHF.html>
- Jusup, Al. H. (2011). *Dasar-Dasar Akuntansi Jilid 2* (7th ed.). STIE YKPN.
- Kurnia, S., & Purwanti, A. S. (2020). Faktor-Faktor yang Mempengaruhi Kualitas Audit (Studi Pada Akuntan Publik yang Berada di Provinsi Daerah Istimewa Yogyakarta). In *Jurnal Ekonomi dan Bisnis* (Vol. 23).
- López, D. M., & Peters, G. F. (2012). The effect of workload compression on audit quality. *Auditing*, 31(4), 139–165. <https://doi.org/10.2308/ajpt-10305>
- Mauliana, E., & Laksito, H. (2021). Pengaruh Fee Audit, Audit Tenure, Rotasi Audit dan Reputasi Auditor terhadap Kualitas Audit (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di BEI tahun 2017-2019). *Diponegoro Journal of Accounting*, 10, 1–15.
- Meiryani. (2022, November 22). *Memahami Konsep Firm Size / Ukuran Perusahaan*. <https://accounting.binus.ac.id/2022/11/22/memahami-konsep-firm-size-ukuran->

- Salehi, M., Mahmoudi, M. R. F., & Gah, A. D. (2019). A meta-analysis approach for determinants of effective factors on audit quality: Evidence from emerging market. *Journal of Accounting in Emerging Economies*, 9(2), 287–312. <https://doi.org/10.1108/JAEE-03-2018-0025>
- Sapariyah, R. A., & Wahyudi, R. (2020). Audit Delay yang Dipengaruhi oleh Kinerja Keuangan Perusahaan. *Jurnal Ekonomi Dan Perbankan*, 5.
- Setiawan, L., & Fitriany, F. (2011). Pengaruh Workload dan Spesialisasi Auditor Terhadap Kualitas Audit Dengan Kualitas Komite Audit Sebagai Variabel Pemoderasi. *Jurnal Akuntansi Dan Keuangan Indonesia*, 8(1), 36–53. <https://doi.org/10.21002/jaki.2011.03>
- Soleman, A., & Mt, S. T. (2011). Analisis Beban Kerja Ditinjau dari Faktor Usia Dengan Pendekatan Recommended Weiht Limit (Studi Kasus Mahasiswa Unpatti Poka). *Agustus*, 05(2).
- Stiawan, H., & Ningsih, F. E. (2021). Pengaruh Financial Distress dan Leverage terhadap Audit Delay dengan Ukuran Perusahaan sebagai Variabel Moderasi. *Juli*, 1(2), 92–110.
- Werastuti, D. N. S. (2013). *Pengaruh Auditor Client Tenure, Debt Default, Reputasi Auditor, Ukuran Klien dan Kondisi Keuangan terhadap Kualitas Audit Melalui Opini Audit Going Concern*.
- Winoto, C. O., & Harindahyani, S. (2021). The Effect of Auditor's Work Stress on Audit Quality Listed in Indonesian Companies. *Journal of Economics, Business, & Accountancy Ventura*, 23(3). <https://doi.org/10.14414/jebav.v23i3.2416>

- Xiao, T., Geng, C., & Yuan, C. (2020). How audit effort affects audit quality: An audit process and audit output perspective. *China Journal of Accounting Research*, 13(1), 109–127. <https://doi.org/10.1016/j.cjar.2020.02.002>
- Yolanda, S., Indra Arza, F., & Halmawati. (2019). Pengaruh Audit Tenure, Komite Audit Dan Audit Capacity Stress Terhadap Kualitas Audit. *Jurnal Eksplorasi Akuntansi*, 1(2), 543–555. <http://jea.ppj.unp.ac.id/index.php/jea/issue/view/5>
- Yuliani, D. N., & Nurdyastuti, T. (2022). Pengaruh Audit Tenure, Rotasi Audit dan Ukuran Perusahaan terhadap Kualitas Audit Pada Perusahaan Sektor Transportasi dan Logistik (Vol. 7, Issue 1). <http://e-journal.stie-aub.ac.id>



LAMPIRAN

Lampiran 1

Data Penelitian Sebelum Trimming

No	Perusahaan	Tahun	Absolut <i>Discretionary Accruals</i>	<i>Audit partner workload</i>	Afiliasi KAP	Ukuran Perusahaan	<i>DAR</i>
1	ADES	2018	0,0960	4	0	27,5046	0,4532
2	ADES	2019	0,1007	3	0	27,4355	0,3094
3	ADES	2020	0,1030	3	0	27,5889	0,2694
4	ADES	2021	0,0292	3	0	27,8965	0,2563
5	ADES	2022	0,0558	3	0	28,1291	0,1888
6	ADMG	2018	0,3838	8	1	29,0327	0,1315
7	ADMG	2019	0,2959	3	1	28,8979	0,1857
8	ADMG	2020	0,3118	2	1	28,6965	0,1862
9	ADMG	2021	0,0030	2	1	28,6976	0,1561
10	ADMG	2022	0,4256	2	1	28,6259	0,1555
11	AGIII	2018	0,8127	4	0	29,5253	0,5265
12	AGIII	2019	0,8088	4	0	29,5799	0,5300
13	AGIII	2020	0,7309	4	0	29,5941	0,5251
14	AGIII	2021	0,8020	4	0	29,7157	0,5697
15	AGIII	2022	0,7076	1	0	29,7308	0,5323
16	AISA	2018	0,6349	7	0	28,2279	2,8999
17	AISA	2019	0,0538	8	0	28,2564	1,8870
18	AISA	2020	0,0098	7	0	28,3299	0,5883
19	AISA	2021	0,5684	4	1	28,1973	0,5267
20	AISA	2022	0,6025	1	1	28,2333	0,5741
21	AKKU	2018	0,0362	3	0	27,2352	0,4807
22	AKKU	2019	0,2677	2	0	27,5656	0,3729
23	AKKU	2020	0,0015	1	0	27,3116	0,1857
24	AKKU	2021	0,0624	4	0	27,3174	0,3567
25	AKKU	2022	0,1794	3	0	27,3114	0,4020
26	AKPI	2018	3,6949	2	1	28,7528	0,5982
27	AKPI	2019	3,0379	8	1	28,6523	0,5517
28	AKPI	2020	3,4293	2	0	30,9061	0,0503
29	AKPI	2021	41,4415	4	0	28,8357	0,5614
30	AKPI	2022	3,5736	6	0	28,9093	0,5066
31	ALDO	2018	0,1468	4	0	26,9888	0,4838
32	ALDO	2019	0,1750	4	0	27,5835	0,4108
33	ALDO	2020	0,0949	4	0	27,5532	0,5020
34	ALDO	2021	0,2012	4	0	27,8223	0,4191
35	ALDO	2022	0,2617	4	0	28,0813	0,5123
36	ALKA	2018	0,1977	5	0	27,1986	0,8448
37	ALKA	2019	0,4082	2	0	27,1282	0,8267
38	ALKA	2020	0,0789	5	0	26,7603	0,7487
39	ALKA	2021	0,4099	6	0	26,9367	0,7420
40	ALKA	2022	0,1866	4	0	27,1831	0,7124
41	ALMI	2018	0,5783	1	0	28,6541	0,8824
42	ALMI	2019	0,7630	1	0	28,1771	0,9685
43	ALMI	2020	0,8505	4	0	27,9863	1,2289

44	ALMI	2021	1,0536	2	0	27,9224	0,6085
45	ALMI	2022	0,8558	1	0	27,7768	0,5439
46	ALTO	2018	1,0494	5	0	27,7352	0,6512
47	ALTO	2019	1,0514	2	0	27,7295	0,6550
48	ALTO	2020	1,0451	4	0	27,7317	0,6628
49	ALTO	2021	1,0546	1	0	27,7165	0,6660
50	ALTO	2022	1,0044	1	0	27,6541	0,6327
51	AMFG	2018	0,2402	1	1	29,7631	0,5735
52	AMFG	2019	0,1446	1	1	29,7987	0,6098
53	AMFG	2020	1,4052	1	1	32,0082	0,0632
54	AMFG	2021	0,0203	1	1	29,6330	0,5552
55	AMFG	2022	0,2198	1	1	29,6415	0,5018
56	APLI	2018	0,4136	3	1	26,9442	0,5942
57	APLI	2019	0,3271	7	1	26,7618	0,4926
58	APLI	2020	0,4337	9	1	26,7307	0,4932
59	APLI	2021	0,3825	12	1	26,7900	0,4643
60	APLI	2022	0,3514	5	1	26,8729	0,4046
61	ARGO	2018	5,0182	5	0	27,8765	2,8453
62	ARGO	2019	4,9785	5	0	27,7988	2,1006
63	ARGO	2020	5,3507	6	0	27,7541	2,1174
64	ARGO	2021	5,5677	9	0	27,7465	2,1456
65	ARGO	2022	5,5237	8	0	27,7528	2,2239
66	ARNA	2018	9,8007	5	1	28,1336	0,3366
67	ARNA	2019	9,1326	10	1	28,2183	0,3459
68	ARNA	2020	8,7105	11	1	28,3092	0,3377
69	ARNA	2021	75,1773	8	1	28,5784	0,2599
70	ARNA	2022	7,0313	6	1	28,4391	0,3324
71	ASII	2018	0,0311	1	1	33,4737	0,4942
72	ASII	2019	0,2589	4	1	33,4945	0,4694
73	ASII	2020	0,3153	5	1	33,4547	0,4221
74	ASII	2021	0,0628	4	1	33,5372	0,4130
75	ASII	2022	0,0168	4	1	33,6552	0,4103
76	AUTO	2018	0,3045	2	1	30,3967	0,2911
77	AUTO	2019	0,2957	4	1	30,4046	0,2726
78	AUTO	2020	0,3546	3	1	30,3510	0,2575
79	AUTO	2021	0,2897	3	1	30,4611	0,3010
80	AUTO	2022	0,1951	1	1	30,5499	0,2953
81	BAJA	2018	0,1288	2	0	27,5270	0,9151
82	BAJA	2019	0,1034	3	0	27,4529	0,9114
83	BAJA	2020	0,2057	1	0	27,3571	0,8319
84	BAJA	2021	0,0710	2	0	27,3101	0,7017
85	BAJA	2022	0,0500	2	0	27,3181	0,8493
86	BATA	2018	0,1291	7	1	27,4996	0,2738
87	BATA	2019	0,0708	4	1	27,4839	0,2432
88	BATA	2020	0,2884	3	1	27,3765	0,3836
89	BATA	2021	0,0170	4	1	27,2044	0,3460
90	BATA	2022	0,1403	4	1	27,3082	0,5584
91	BELL	2018	0,5549	3	0	26,9674	0,4947
92	BELL	2019	0,6990	6	0	27,1049	0,5311
93	BELL	2020	0,4225	14	0	27,0409	0,5372
94	BELL	2021	0,5629	6	0	26,9857	0,5047
95	BELL	2022	0,5857	10	0	26,9882	0,5028
96	BIMA	2018	0,0187	1	0	25,3102	1,8234

97	BIMA	2019	0,5567	1	0	26,2308	0,7384
98	BIMA	2020	0,3769	1	0	26,1339	0,8684
99	BIMA	2021	0,2711	1	0	26,1108	0,9571
100	BIMA	2022	0,4255	1	0	26,4613	0,7212
101	BOLT	2018	0,3197	18	0	27,9029	0,4376
102	BOLT	2019	0,9555	19	0	27,8668	0,3988
103	BOLT	2020	0,1184	13	0	27,7435	0,3745
104	BOLT	2021	0,3777	21	0	27,9447	0,4025
105	BOLT	2022	0,2838	5	0	27,9713	0,3960
106	BRAM	2018	0,2129	3	1	29,0878	0,2565
107	BRAM	2019	0,5781	3	1	28,9873	0,2105
108	BRAM	2020	0,5451	2	1	28,9433	0,2094
109	BRAM	2021	0,4783	4	1	29,0524	0,2764
110	BRAM	2022	0,5635	3	1	29,1451	0,2352
111	BRNA	2018	1,1088	4	0	28,5317	0,5436
112	BRNA	2019	0,9222	2	0	28,3069	0,6661
113	BRNA	2020	1,0266	2	0	28,4478	0,5298
114	BRNA	2021	1,0517	5	0	28,3344	0,5788
115	BRNA	2022	1,1105	4	0	28,2569	0,6156
116	BRPT	2018	0,0686	6	1	32,2552	0,6163
117	BRPT	2019	0,0672	3	1	32,2351	0,4632
118	BRPT	2020	0,0291	2	1	32,3165	0,6159
119	BRPT	2021	0,0566	3	1	32,5126	0,5378
120	BRPT	2022	0,0399	2	1	32,6106	0,5374
121	BTON	2018	0,0569	3	0	26,1048	0,1574
122	BTON	2019	0,0757	4	0	26,1638	0,2009
123	BTON	2020	0,0364	4	0	26,1824	0,1967
124	BTON	2021	0,0232	4	0	26,3242	0,2693
125	BTON	2022	0,0599	6	0	26,5655	0,3087
126	BUDI	2018	0,0896	13	0	28,8527	0,6382
127	BUDI	2019	0,0179	8	0	28,7296	0,5715
128	BUDI	2020	0,0416	8	0	28,7172	0,5538
129	BUDI	2021	0,0351	11	0	28,7274	0,5364
130	BUDI	2022	0,0989	9	0	28,7859	0,5447
131	CAKK	2018	0,2534	5	0	26,5190	0,3284
132	CAKK	2019	0,3683	6	0	26,5221	0,3276
133	CAKK	2020	0,3491	3	0	26,5951	0,3645
134	CAKK	2021	0,3074	2	0	26,8128	0,4498
135	CAKK	2022	4,6101	3	0	26,8280	0,4363
136	CAMP	2018	0,0162	1	0	27,6353	0,1183
137	CAMP	2019	0,0047	1	0	27,6870	0,1155
138	CAMP	2020	0,0096	2	0	27,7051	0,1162
139	CAMP	2021	0,0915	1	0	27,7675	0,1045
140	CAMP	2022	0,0471	4	0	27,7031	0,1240
141	CEKA	2018	0,0626	5	1	27,7871	0,1645
142	CEKA	2019	0,1136	3	1	27,9625	0,1879
143	CEKA	2020	0,0863	5	1	28,0800	0,1953
144	CEKA	2021	0,0162	4	1	28,1601	0,1826
145	CEKA	2022	0,0294	2	1	28,1723	0,0979
146	CINT	2018	0,5319	11	0	26,9205	0,2090
147	CINT	2019	0,4659	13	0	26,9800	0,2528
148	CINT	2020	0,3935	11	0	26,9339	0,2262
149	CINT	2021	0,3596	4	0	26,9232	0,2906

150	CINT	2022	0,5918	5	0	26,9219	0,3089
151	CLEO	2018	0,1163	1	0	27,4494	0,2380
152	CLEO	2019	0,1118	13	0	27,8503	0,3846
153	CLEO	2020	0,0876	11	0	27,9018	0,3175
154	CLEO	2021	0,0515	4	0	27,9298	0,2571
155	CLEO	2022	0,0094	4	0	28,1578	0,3002
156	COCO	2018	1,9827	2	0	25,8155	0,6914
157	COCO	2019	1,1921	3	0	26,2465	0,5633
158	COCO	2020	0,6726	7	0	26,2983	0,5751
159	COCO	2021	0,5852	9	0	26,6386	0,4097
160	COCO	2022	0,6907	8	0	26,9075	0,5788
161	CPIN	2018	0,1988	4	1	30,9505	0,2986
162	CPIN	2019	0,1752	5	1	31,0021	0,2822
163	CPIN	2020	0,2216	3	1	31,0701	0,2506
164	CPIN	2021	0,1481	12	1	31,1990	0,2905
165	CPIN	2022	0,1515	10	1	31,3161	0,3393
166	CTBN	2018	0,6771	2	1	28,4431	0,3657
167	CTBN	2019	0,7479	7	0	28,5051	0,4113
168	CTBN	2020	0,6621	5	0	28,2407	0,2384
169	CTBN	2021	0,9111	5	0	28,3012	0,3457
170	CTBN	2022	0,9464	3	0	28,3853	0,3779
171	DLTA	2018	0,0362	2	1	28,0520	0,1572
172	DLTA	2019	0,0613	4	0	27,9859	0,1490
173	DLTA	2020	0,0541	2	0	27,8344	0,1678
174	DLTA	2021	0,0800	4	0	27,9001	0,2281
175	DLTA	2022	0,0628	6	0	27,8989	0,2344
176	DMND	2018	0,8954	2	1	29,0693	0,3057
177	DMND	2019	0,8430	1	1	29,3485	0,4106
178	DMND	2020	0,6783	2	1	29,3681	0,1804
179	DMND	2021	0,7774	4	1	29,4711	0,2029
180	DMND	2022	0,8792	1	1	29,5594	0,2133
181	DPNS	2018	0,0277	2	0	26,4984	0,1380
182	DPNS	2019	0,0149	2	0	26,4858	0,1133
183	DPNS	2020	0,0089	6	0	26,4831	0,1024
184	DPNS	2021	0,0808	4	0	26,6156	0,1499
185	DPNS	2022	0,0273	2	0	26,7288	0,1866
186	DVLA	2018	1,0332	5	1	28,1515	0,2868
187	DVLA	2019	0,8697	3	1	28,2353	0,2863
188	DVLA	2020	0,9453	3	1	28,3175	0,3324
189	DVLA	2021	0,6313	4	1	28,3648	0,3320
190	DVLA	2022	0,8169	6	1	28,3287	0,3014
191	EKAD	2018	0,2581	2	0	27,7098	0,1189
192	EKAD	2019	0,1154	4	0	27,4038	0,1452
193	EKAD	2020	0,1666	2	0	27,4723	0,1519
194	EKAD	2021	0,0852	2	0	27,7842	0,1160
195	EKAD	2022	1,1924	6	0	27,8309	0,0888
196	ERTX	2018	0,7163	3	0	27,5320	0,6962
197	ERTX	2019	0,6073	4	0	27,6244	0,7261
198	ERTX	2020	0,6482	4	0	27,5975	0,7339
199	ERTX	2021	0,5636	1	0	27,4630	0,9316
200	ERTX	2022	0,6678	1	0	27,6149	0,8434
201	ESTI	2018	0,4585	7	1	27,5340	0,7314
202	ESTI	2019	0,4337	6	0	27,5829	0,8913

203	ESTI	2020	0,3713	9	0	27,6381	0,7627
204	ESTI	2021	0,6509	5	0	27,6698	0,5040
205	ESTI	2022	0,5148	2	0	27,8428	0,4279
206	ETWA	2018	1,2150	1	0	27,7178	1,2373
207	ETWA	2019	13,0916	1	0	27,7478	1,3079
208	ETWA	2020	1,2661	1	0	27,6852	1,2540
209	ETWA	2021	1,1606	1	0	27,6832	1,1090
210	ETWA	2022	1,4618	2	0	27,5203	1,4447
211	FASW	2018	0,7767	6	1	30,0257	0,6089
212	FASW	2019	0,0017	4	1	30,0061	0,5636
213	FASW	2020	0,1327	2	1	30,0745	0,6019
214	FASW	2021	0,8484	2	1	30,2190	0,6147
215	FASW	2022	0,6131	1	1	30,1865	0,6108
216	FOOD	2018	0,0435	5	0	25,3511	0,5517
217	FOOD	2019	0,1193	6	0	25,4989	0,3755
218	FOOD	2020	0,0832	8	0	25,4524	0,5031
219	FOOD	2021	0,0021	7	0	25,3914	0,5893
220	FOOD	2022	0,0435	8	0	25,3511	0,5928
221	FPNI	2018	0,1262	2	1	28,6727	0,0005
222	FPNI	2019	0,1443	2	1	28,4661	0,0004
223	FPNI	2020	0,1651	2	1	28,3762	0,0004
224	FPNI	2021	0,3056	2	1	28,5907	0,0004
225	FPNI	2022	0,1031	3	1	28,7371	0,0004
226	GDST	2018	6,3574	3	0	27,9325	0,3372
227	GDST	2019	5,7966	4	0	28,1955	0,4783
228	GDST	2020	4,6860	4	0	28,0936	0,4667
229	GDST	2021	5,4455	4	0	28,0910	0,5025
230	GDST	2022	5,8662	6	0	28,3760	0,4969
231	GDYR	2018	0,0794	1	1	28,2333	0,5684
232	GDYR	2019	0,0555	3	1	28,1448	0,5650
233	GDYR	2020	0,0980	2	1	28,1263	0,6131
234	GDYR	2021	0,0900	2	1	28,1695	0,5968
235	GDYR	2022	0,0059	2	1	28,2956	0,6353
236	GGRM	2018	0,0453	1	1	31,8665	0,3468
237	GGRM	2019	0,4523	2	1	31,9960	0,3524
238	GGRM	2020	0,1678	1	1	31,9902	0,2515
239	GGRM	2021	0,0429	1	1	32,1304	0,3410
240	GGRM	2022	0,1228	1	1	32,1147	0,3467
241	GGRP	2018	0,4295	4	1	30,2866	0,3840
242	GGRP	2019	0,2706	5	1	30,3298	0,3530
243	GGRP	2020	0,1718	1	0	30,3097	0,3316
244	GGRP	2021	0,4106	3	0	30,3552	0,2015
245	GGRP	2022	0,4284	5	0	30,5575	0,3204
246	GJTL	2018	0,1316	6	1	30,6122	0,7019
247	GJTL	2019	0,1421	1	1	30,5679	0,6693
248	GJTL	2020	0,2125	3	1	30,5092	0,6145
249	GJTL	2021	0,1079	5	1	30,5434	0,6116
250	GJTL	2022	0,1432	6	1	30,5763	0,6200
251	GMFI	2018	0,0567	2	0	29,6811	0,2114
252	GMFI	2019	0,1727	5	1	29,9838	0,8318
253	GMFI	2020	0,3967	6	1	29,6253	1,4109
254	GMFI	2021	0,4184	5	1	29,3638	1,8561
255	GMFI	2022	0,1976	4	1	29,4467	1,8473

256	GOOD	2018	0,9581	2	1	29,0691	0,4090
257	GOOD	2019	0,9091	5	1	29,2530	0,4538
258	GOOD	2020	0,2618	5	1	29,5137	0,5595
259	GOOD	2021	0,7116	3	1	29,5430	0,5504
260	GOOD	2022	0,6703	4	1	29,6226	0,5426
261	HDTX	2018	1,4200	1	0	27,0982	0,7681
262	HDTX	2019	0,3032	3	0	26,7725	0,8345
263	HDTX	2020	0,3897	1	0	26,6742	0,9454
264	HDTX	2021	0,3584	1	0	26,5708	1,0590
265	HDTX	2022	0,2269	1	0	26,3056	1,2928
266	HMSP	2018	0,2245	3	1	31,4727	0,2413
267	HMSP	2019	0,1386	3	1	31,5609	0,2991
268	HMSP	2020	0,1200	5	1	31,5365	0,3912
269	HMSP	2021	0,1143	3	1	31,6030	0,4502
270	HMSP	2022	0,0719	3	1	31,6345	0,4858
271	HOKI	2018	0,0131	9	0	27,3551	0,2579
272	HOKI	2019	0,1895	6	0	27,4669	0,2440
273	HOKI	2020	0,2272	1	0	27,5333	0,2694
274	HOKI	2021	0,1923	21	0	27,6185	0,3173
275	HOKI	2022	0,3447	16	0	27,4223	0,1759
276	ICBP	2018	0,7295	7	1	31,1681	0,3393
277	ICBP	2019	0,6493	5	1	31,2871	0,3110
278	ICBP	2020	0,6910	11	1	32,2714	0,5142
279	ICBP	2021	0,2931	12	1	32,4018	0,5345
280	ICBP	2022	0,2381	10	1	32,3786	0,5016
281	IGAR	2018	0,8129	6	1	27,0692	0,1531
282	IGAR	2019	0,6955	3	1	27,1491	0,1306
283	IGAR	2020	0,7525	9	1	27,2244	0,1086
284	IGAR	2021	0,6202	2	1	27,4195	0,1457
285	IGAR	2022	0,5250	4	1	27,4844	0,0888
286	IMAS	2018	0,2938	5	1	31,3435	0,7479
287	IMAS	2019	0,2869	4	1	31,4309	0,7895
288	IMAS	2020	0,2619	4	1	31,5107	0,7373
289	IMAS	2021	0,2788	2	1	31,5633	0,7482
290	IMAS	2022	0,3181	5	1	31,6819	0,7534
291	IMPC	2018	0,2879	4	0	28,4940	0,4211
292	IMPC	2019	0,2751	7	0	28,5478	0,4369
293	IMPC	2020	0,2332	2	0	28,6232	0,4565
294	IMPC	2021	0,2436	2	0	28,4616	0,5098
295	IMPC	2022	0,2879	2	0	28,4940	0,5108
296	INAI	2018	0,1499	1	0	27,9680	0,7830
297	INAI	2019	0,0083	2	0	27,8240	0,7368
298	INAI	2020	0,8984	2	0	27,9646	0,7698
299	INAI	2021	0,1391	2	0	28,0685	0,7504
300	INAI	2022	0,1507	4	0	28,0724	0,8087
301	INCI	2018	0,8641	2	0	26,6929	0,1825
302	INCI	2019	0,6870	2	0	26,7283	0,1611
303	INCI	2020	0,7310	2	0	26,8210	0,1708
304	INCI	2021	0,5626	2	0	26,9590	0,2568
305	INCI	2022	0,5547	1	0	26,9299	0,1594
306	INDF	2018	1,4534	7	1	32,2010	0,4829
307	INDF	2019	1,2855	5	1	32,1974	0,4293
308	INDF	2020	1,4030	11	1	32,7256	0,5149

309	INDF	2021	0,8540	12	1	32,8199	0,5148
310	INDF	2022	0,7831	10	1	32,8264	0,4811
311	INDS	2018	0,6361	5	0	28,5402	0,1161
312	INDS	2019	0,7959	2	0	28,8948	0,0741
313	INDS	2020	0,5826	2	0	28,9875	0,0676
314	INDS	2021	0,5614	4	0	28,8948	0,1910
315	INDS	2022	0,6490	1	0	28,9875	0,2318
316	INKP	2018	0,1657	3	0	32,4730	0,5690
317	INKP	2019	0,1525	4	0	32,4033	0,5289
318	INKP	2020	0,1555	6	0	32,4172	0,4998
319	INKP	2021	0,1444	9	0	32,4840	0,4692
320	INKP	2022	0,0695	2	0	32,6527	0,4186
321	INRU	2018	0,3989	3	0	29,4161	0,5862
322	INRU	2019	0,2670	1	0	29,5300	0,6868
323	INRU	2020	0,4112	1	0	29,5096	0,6688
324	INRU	2021	0,4139	1	0	29,5449	0,6728
325	INRU	2022	0,2947	3	0	34,2254	0,0071
326	INTP	2018	0,0805	5	1	30,9556	0,1284
327	INTP	2019	0,0484	3	1	30,9527	0,0154
328	INTP	2020	0,0497	5	1	30,9395	0,1890
329	INTP	2021	0,0186	4	1	30,8943	0,2110
330	INTP	2022	0,1017	4	1	30,8778	0,2388
331	INAF	2018	0,5865	4	0	27,9973	0,6557
332	INAF	2019	0,6324	2	0	27,9560	0,6351
333	INAF	2020	0,6550	2	0	28,1695	0,7488
334	INAF	2021	0,5781	1	0	28,3301	0,7473
335	INAF	2022	0,5767	2	0	28,0589	0,9437
336	IPOL	2018	0,1534	2	0	29,0733	0,0447
337	IPOL	2019	0,1828	6	0	28,9812	0,4112
338	IPOL	2020	0,2374	6	0	29,0064	0,3730
339	IPOL	2021	0,1098	10	0	29,0822	0,3838
340	IPOL	2022	0,1439	8	0	29,1156	0,3658
341	ISSP	2018	0,4008	6	0	29,4667	0,5708
342	ISSP	2019	0,4596	7	0	29,4911	0,5177
343	ISSP	2020	0,2872	5	0	29,4355	0,4511
344	ISSP	2021	0,4294	2	0	29,5907	0,4664
345	ISSP	2022	0,3344	6	0	29,6333	0,4404
346	JECC	2018	0,0432	1	0	28,3642	0,7073
347	JECC	2019	0,0360	5	0	28,2669	0,5997
348	JECC	2020	0,2075	4	0	28,0457	0,5145
349	JECC	2021	0,1435	1	0	28,1832	0,5992
350	JECC	2022	0,1236	3	0	28,4194	0,6599
351	JKSW	2018	0,2506	1	0	25,9736	3,5933
352	JKSW	2019	0,1348	1	0	25,9197	3,7445
353	JKSW	2020	0,2195	1	0	25,8549	4,0544
354	JKSW	2021	0,3832	2	0	25,8484	3,9544
355	JKSW	2022	0,4943	1	0	25,7943	4,0988
356	JPFA	2018	0,3976	7	1	30,7682	0,5566
357	JPFA	2019	0,2076	3	1	30,9138	0,5536
358	JPFA	2020	0,5479	4	1	30,8873	0,5603
359	JPFA	2021	0,4115	5	1	30,9841	0,5767
360	JPFA	2022	0,4576	6	1	31,1181	0,5823
361	KAEF	2018	0,3542	1	0	29,8781	0,6452

362	KAEF	2019	0,6410	5	0	30,5408	0,5698
363	KAEF	2020	0,4924	2	0	30,4968	0,6229
364	KAEF	2021	0,4363	3	0	30,5080	0,6202
365	KAEF	2022	0,4850	6	0	30,6443	0,5173
366	KBLI	2018	0,6135	8	1	28,8081	0,3741
367	KBLI	2019	0,6158	5	1	28,8998	0,3301
368	KBLI	2020	0,0605	1	0	28,7329	0,2191
369	KBLI	2021	0,2385	5	1	28,6336	0,0999
370	KBLI	2022	0,3565	5	1	28,6596	0,1080
371	KBLM	2018	0,5666	6	0	27,8921	0,3673
372	KBLM	2019	0,6563	7	0	27,8813	0,3395
373	KBLM	2020	0,5146	5	0	27,6574	0,1803
374	KBLM	2021	0,9844	3	0	28,0346	0,1895
375	KBLM	2022	0,7607	3	0	28,0422	0,1750
376	KDSI	2018	1,9488	2	0	27,9613	0,6010
377	KDSI	2019	1,9529	6	0	27,8571	0,5149
378	KDSI	2020	2,1627	5	0	27,8507	0,4674
379	KDSI	2021	2,0842	3	0	27,9340	0,4818
380	KDSI	2022	1,8113	4	0	27,8851	0,4276
381	KIAS	2018	4,2059	1	1	28,1642	0,2051
382	KIAS	2019	3,2922	1	1	27,8394	0,2648
383	KIAS	2020	4,0260	1	1	27,6522	0,1656
384	KIAS	2021	4,6136	2	1	27,6310	0,1536
385	KIAS	2022	43,3389	1	1	27,6948	0,1997
386	KICI	2018	0,2391	3	0	25,7608	0,3857
387	KICI	2019	0,1454	4	0	25,7525	0,4284
388	KICI	2020	0,1897	4	0	25,7797	0,4856
389	KICI	2021	0,3782	2	0	25,9474	0,3917
390	KICI	2022	0,1559	1	0	25,9254	0,3697
391	KINO	2018	0,3409	9	0	28,9098	0,3912
392	KINO	2019	0,3465	6	0	29,1777	0,4244
393	KINO	2020	0,3629	14	0	29,2903	0,5096
394	KINO	2021	0,4882	21	0	29,3074	0,4971
395	KINO	2022	0,6265	16	0	29,1735	0,0673
396	KLBF	2018	1,6608	8	1	30,5295	0,1571
397	KLBF	2019	1,4489	10	1	30,6399	0,1756
398	KLBF	2020	1,4526	4	1	30,7474	0,1900
399	KLBF	2021	0,7951	5	1	30,8762	0,1715
400	KLBF	2022	0,7517	5	1	30,9358	0,1888
401	KRAS	2018	0,4288	6	1	31,7621	0,6072
402	KRAS	2019	0,4274	6	1	31,4533	0,8944
403	KRAS	2020	0,3373	2	1	31,5264	0,8713
404	KRAS	2021	0,2769	2	1	31,6178	0,8444
405	KRAS	2022	0,4549	2	1	31,5291	0,8253
406	LION	2018	0,2175	7	0	27,2689	0,3175
407	LION	2019	0,2030	6	0	27,1969	0,3385
408	LION	2020	0,2677	5	0	27,2571	0,2975
409	LION	2021	0,2254	3	0	27,2553	0,3218
410	LION	2022	0,2706	4	0	27,2520	0,3063
411	LMPI	2018	0,0305	11	0	27,3911	0,5799
412	LMPI	2019	0,0132	13	0	27,3267	0,6078
413	LMPI	2020	0,0374	11	0	27,2718	0,6470
414	LMPI	2021	0,0481	2	0	27,2801	0,6762

415	LMPI	2022	0,0123	4	0	27,2662	0,7033
416	LMSH	2018	61,0411	7	0	25,7986	0,1708
417	LMSH	2019	5,8566	6	0	25,7143	0,2274
418	LMSH	2020	6,2567	5	0	25,6895	0,2449
419	LMSH	2021	1,3230	3	0	25,7032	0,2055
420	LMSH	2022	1,4050	4	0	25,6091	0,1573
421	MAIN	2018	0,2887	4	1	29,0979	0,5407
422	MAIN	2019	2,7521	3	1	29,1731	0,5428
423	MAIN	2020	0,2400	2	1	29,1676	0,5440
424	MAIN	2021	0,0083	2	1	29,3242	0,5607
425	MAIN	2022	0,0779	2	1	29,3797	0,5833
426	MARK	2018	1,0528	4	0	26,4856	0,2526
427	MARK	2019	0,7584	2	0	26,8129	0,3223
428	MARK	2020	0,6352	5	0	27,3021	0,4311
429	MARK	2021	1,0225	3	0	27,7066	0,3105
430	MARK	2022	0,7550	5	0	27,6364	0,1607
431	MBTO	2018	0,2448	5	0	27,1972	0,5363
432	MBTO	2019	0,0178	2	0	27,1052	0,6021
433	MBTO	2020	0,2424	2	0	27,6138	0,3999
434	MBTO	2021	0,2639	4	0	27,2935	0,3773
435	MBTO	2022	0,3689	4	0	27,3049	0,4391
436	MDKI	2018	0,8864	4	0	27,5412	0,0904
437	MDKI	2019	0,9829	4	0	27,5518	0,0968
438	MDKI	2020	0,9471	1	0	27,6044	0,0860
439	MDKI	2021	0,9607	2	0	27,6163	0,0813
440	MDKI	2022	0,9354	2	0	27,6759	0,1011
441	MERK	2018	0,3986	1	1	27,8646	0,5897
442	MERK	2019	0,0862	1	1	27,5268	0,3408
443	MERK	2020	0,2287	1	1	27,5583	0,3411
444	MERK	2021	0,2780	1	1	27,6569	0,3335
445	MERK	2022	0,1339	1	1	27,6680	0,2702
446	MLBI	2018	1,1975	2	1	28,6921	0,5959
447	MLBI	2019	1,0423	1	1	28,6947	0,6044
448	MLBI	2020	1,1469	1	1	28,6983	0,5070
449	MLBI	2021	1,0672	2	1	28,7033	0,6238
450	MLBI	2022	1,1225	3	1	28,8473	0,6819
451	MLIA	2018	1,6894	6	1	29,2919	0,5742
452	MLIA	2019	1,3106	3	1	29,3816	0,5601
453	MLIA	2020	1,3354	1	1	29,3794	0,5338
454	MLIA	2021	1,2963	2	1	29,4428	0,4320
455	MLIA	2022	2,3534	2	1	29,5490	0,3414
456	MOLI	2018	0,5046	6	0	28,0482	0,4647
457	MOLI	2019	0,7992	6	0	27,4963	0,7917
458	MOLI	2020	2,0572	2	0	28,4550	0,3902
459	MOLI	2021	0,0086	2	0	28,4531	0,3434
460	MOLI	2022	0,0191	6	0	28,4117	0,3102
461	MRAT	2018	0,1840	4	0	26,9614	0,2811
462	MRAT	2019	0,1709	4	0	27,0013	0,3081
463	MRAT	2020	0,1761	9	0	27,0508	0,3883
464	MRAT	2021	0,1516	6	0	27,0833	0,4065
465	MRAT	2022	0,3716	3	0	27,2669	0,4079
466	MYOR	2018	0,0241	7	0	30,4984	0,5144
467	MYOR	2019	0,1299	7	0	30,5775	0,4794

468	MYOR	2020	0,1551	5	0	30,6156	0,4301
469	MYOR	2021	0,0627	7	0	30,6226	0,0430
470	MYOR	2022	0,7197	6	0	30,7345	0,4238
471	MYTX	2018	0,9608	1	0	28,9521	0,9363
472	MYTX	2019	7,1673	8	0	28,9356	0,9154
473	MYTX	2020	9,0446	5	0	28,9880	0,9913
474	MYTX	2021	8,9759	3	0	28,9514	1,0343
475	MYTX	2022	0,7487	3	0	29,0072	1,0361
476	NIKL	2018	10,7850	1	1	28,1688	0,8864
477	NIKL	2019	1,1145	5	1	28,3776	0,6991
478	NIKL	2020	0,8691	6	1	28,2520	0,6332
479	NIKL	2021	1,1007	3	1	28,6162	0,7093
480	NIKL	2022	0,9506	2	1	28,7584	0,6950
481	PANI	2018	0,7695	6	0	25,7312	0,7335
482	PANI	2019	0,5691	2	0	25,5083	0,6662
483	PANI	2020	0,6009	2	0	25,4470	0,6450
484	PANI	2021	0,4173	7	0	30,2185	0,9643
485	PANI	2022	0,0200	6	0	30,3998	0,5371
486	PBID	2018	0,1110	2	0	28,2293	0,0413
487	PBID	2019	0,0522	1	0	28,4807	0,2868
488	PBID	2020	0,0176	2	0	28,5153	0,2034
489	PBID	2021	0,2456	2	0	28,6592	0,1790
490	PBID	2022	0,5037	1	0	28,7430	0,1955
491	PBRX	2018	0,0400	10	0	29,7583	0,5672
492	PBRX	2019	0,0168	8	0	29,8455	0,6272
493	PBRX	2020	0,0093	1	0	29,9110	0,5958
494	PBRX	2021	0,0480	1	0	29,9273	0,5820
495	PBRX	2022	0,0529	1	0	30,0641	0,5294
496	PCAR	2018	0,0760	1	0	25,4891	0,2467
497	PCAR	2019	0,1015	1	0	25,5495	0,3247
498	PCAR	2020	0,2406	1	0	25,3614	0,3839
499	PCAR	2021	0,1078	1	0	25,3323	0,4147
500	PCAR	2022	0,2890	1	0	25,3561	0,4264
501	PICO	2018	0,1065	7	0	27,4719	0,6488
502	PICO	2019	0,2558	5	0	27,7519	0,7327
503	PICO	2020	0,0927	4	0	27,7198	0,7836
504	PICO	2021	0,0618	6	0	27,7023	0,8236
505	PICO	2022	0,0074	7	0	27,6458	0,8041
506	POLY	2018	0,0466	4	0	28,8702	4,9011
507	POLY	2019	0,0018	2	0	28,8449	4,8890
508	POLY	2020	0,1597	2	0	28,8123	5,1677
509	POLY	2021	0,4058	2	0	28,8542	5,0174
510	POLY	2022	0,0073	2	0	28,9081	5,1409
511	PRAS	2018	0,5161	3	0	28,1230	0,5793
512	PRAS	2019	0,5123	1	0	28,1361	0,6103
513	PRAS	2020	0,5761	1	0	28,1432	0,6885
514	PRAS	2021	0,5651	1	0	28,1244	0,7024
515	PRAS	2022	0,5601	1	0	28,0865	0,7626
516	PSDN	2018	0,2307	6	1	27,2710	0,6518
517	PSDN	2019	0,4189	12	1	27,3612	0,0076
518	PSDN	2020	0,4652	7	0	27,3636	0,8443
519	PSDN	2021	0,1221	9	0	27,2849	0,9212
520	PSDN	2022	0,4889	8	0	27,2823	0,9446

521	PTSN	2018	0,0011	6	0	26,7544	0,7578
522	PTSN	2019	30,2155	4	0	28,4387	0,5625
523	PTSN	2020	0,0205	8	0	28,2344	0,3621
524	PTSN	2021	0,1092	7	0	28,0183	0,8079
525	PTSN	2022	0,0422	6	0	28,0476	0,4970
526	PYFA	2018	0,3750	2	0	25,9547	0,3642
527	PYFA	2019	0,2506	7	0	25,9744	0,3463
528	PYFA	2020	0,3857	5	0	26,1551	0,3104
529	PYFA	2021	0,8589	5	0	27,4156	0,7927
530	PYFA	2022	0,9779	2	0	28,0501	0,7091
531	RMBA	2018	1,1045	7	1	30,3310	0,4378
532	RMBA	2019	0,9362	7	0	30,4643	0,1480
533	RMBA	2020	0,9339	6	0	30,1539	0,2396
534	RMBA	2021	1,0117	4	0	29,8709	0,3834
535	RMBA	2022	1,1187	2	0	29,8148	0,2415
536	ROTI	2018	0,3636	5	1	29,1112	0,3361
537	ROTI	2019	0,4199	5	1	29,1748	0,3395
538	ROTI	2020	0,3595	4	1	29,1244	0,2750
539	ROTI	2021	0,3794	1	1	29,0640	0,3202
540	ROTI	2022	0,4188	2	1	29,0494	0,3509
541	SCCO	2018	0,0984	6	0	29,0578	0,3012
542	SCCO	2019	0,0429	7	0	29,1128	0,2862
543	SCCO	2020	0,2172	5	0	28,9511	0,1255
544	SCCO	2021	0,0301	3	0	29,1779	0,0611
545	SCCO	2022	0,0897	3	0	29,2658	0,0775
546	SIDO	2018	2,8417	7	1	28,8363	0,1303
547	SIDO	2019	2,6978	12	1	28,8922	0,1317
548	SIDO	2020	2,5437	4	1	28,9790	0,1631
549	SIDO	2021	2,3190	3	1	29,0344	0,1469
550	SIDO	2022	2,2413	1	1	29,0375	0,1411
551	SIPD	2018	0,3961	3	0	28,4140	0,6158
552	SIPD	2019	0,4062	7	0	28,5356	0,6292
553	SIPD	2020	0,9097	9	0	28,5838	0,6411
554	SIPD	2021	0,2483	3	1	28,6562	0,6723
555	SIPD	2022	0,3129	4	1	28,7304	0,7661
556	SKBM	2018	0,1311	2	0	28,2028	0,4126
557	SKBM	2019	0,1058	2	0	28,2301	0,4310
558	SKBM	2020	0,0507	4	0	28,2012	0,4561
559	SKBM	2021	0,1025	2	0	28,3093	0,4963
560	SKBM	2022	0,0439	4	0	28,3450	0,4741
561	SKLT	2018	0,0313	3	0	27,3397	0,5460
562	SKLT	2019	0,0101	1	0	27,3964	0,5190
563	SKLT	2020	0,0691	2	0	27,3747	0,4741
564	SKLT	2021	0,0516	2	0	27,5135	0,3906
565	SKLT	2022	0,0697	4	0	27,6638	0,4283
566	SMBR	2018	7,4909	1	0	31,3230	0,5150
567	SMBR	2019	0,0757	1	0	29,0594	0,5007
568	SMBR	2020	0,8001	6	0	29,0762	0,5490
569	SMBR	2021	0,7265	4	0	29,0466	0,5516
570	SMBR	2022	0,7818	5	0	29,0283	0,5253
571	SMCB	2018	3,4246	2	1	30,4036	0,7657
572	SMCB	2019	3,2930	5	1	30,3697	0,8137
573	SMCB	2020	3,3201	6	1	30,3562	0,8632

574	SMCB	2021	3,3322	5	1	30,6987	0,4789
575	SMCB	2022	2,3337	2	1	30,6934	0,4452
576	SMGR	2018	1,6929	6	1	31,1130	0,5664
577	SMGR	2019	2,9408	3	1	31,6671	0,7759
578	SMGR	2020	1,6497	1	1	31,6573	0,7238
579	SMGR	2021	1,7486	3	1	32,0349	0,4539
580	SMGR	2022	1,1918	5	1	32,0494	0,4010
581	SMSM	2018	0,2365	4	0	28,6611	0,2324
582	SMSM	2019	0,1602	5	0	28,7647	0,2139
583	SMSM	2020	0,0120	3	0	28,8476	0,2154
584	SMSM	2021	0,2069	12	0	28,9840	0,2474
585	SMSM	2022	0,1084	10	0	29,1080	0,2422
586	SPMA	2018	0,3143	3	0	28,4564	0,4439
587	SPMA	2019	0,3886	4	0	28,4948	0,4193
588	SPMA	2020	0,2966	4	0	28,4709	0,3388
589	SPMA	2021	0,2317	2	0	28,6412	0,3389
590	SPMA	2022	0,1900	6	0	28,8064	0,3374
591	SRIL	2018	4,0205	5	0	30,6153	0,6216
592	SRIL	2019	3,1001	6	0	30,7077	0,6199
593	SRIL	2020	2,8945	5	0	30,8938	0,6369
594	SRIL	2021	2,3132	3	0	30,4990	1,3156
595	SRIL	2022	3,2800	2	0	30,1177	2,0215
596	SRSN	2018	0,0623	2	0	27,2553	0,3043
597	SRSN	2019	0,1084	6	0	27,5332	0,2918
598	SRSN	2020	0,1046	6	0	27,3816	0,4093
599	SRSN	2021	0,0032	10	0	27,4804	0,2929
600	SRSN	2022	0,0511	5	0	27,4804	0,2537
601	SSTM	2018	0,5202	1	0	27,0551	0,6171
602	SSTM	2019	0,5908	1	0	26,9670	0,6108
603	SSTM	2020	0,6126	1	0	26,9013	0,6135
604	SSTM	2021	0,5543	1	0	26,8784	0,4814
605	SSTM	2022	0,7165	1	0	26,8148	0,4602
606	STAR	2018	0,0456	7	0	27,1464	0,2023
607	STAR	2019	0,1193	2	0	27,0860	0,1549
608	STAR	2020	0,1369	2	0	26,9330	0,0035
609	STAR	2021	0,2237	1	0	26,9546	0,0041
610	STAR	2022	0,0015	2	0	26,9565	0,0025
611	STTP	2018	0,4238	4	0	28,4822	0,4204
612	STTP	2019	0,4765	4	0	28,6894	0,2546
613	STTP	2020	0,4351	4	0	28,8691	0,2249
614	STTP	2021	0,4517	2	0	28,9969	0,1578
615	STTP	2022	0,3943	6	0	29,1551	0,1443
616	SULI	2018	0,0481	4	1	28,0131	0,9507
617	SULI	2019	0,3216	2	0	28,0087	0,9565
618	SULI	2020	0,4483	1	0	27,8122	1,2126
619	SULI	2021	0,2231	1	0	27,8649	1,1619
620	SULI	2022	0,0966	6	0	27,5920	0,6378
621	SWAT	2018	1,3661	5	0	27,0342	0,3617
622	SWAT	2019	0,9412	1	0	27,1296	0,4146
623	SWAT	2020	0,8381	2	0	27,1862	0,4437
624	SWAT	2021	0,7759	1	0	27,2525	0,5819
625	SWAT	2022	0,6133	3	0	27,2126	0,6541
626	TALF	2018	0,0170	3	0	27,6155	0,1790

627	TALF	2019	1,8510	3	0	27,9155	0,2414
628	TALF	2020	1,1588	4	0	28,0193	0,3081
629	TALF	2021	1,2875	5	0	28,0821	0,3327
630	TALF	2022	1,4114	6	0	28,2173	0,3399
631	TBMS	2018	0,0556	7	1	28,6481	0,7754
632	TBMS	2019	0,0786	8	1	28,3921	0,7387
633	TBMS	2020	0,2071	7	1	28,4250	0,6721
634	TBMS	2021	0,0669	6	1	28,3734	0,4980
635	TBMS	2022	0,0785	6	1	28,3834	0,5436
636	TCID	2018	0,3579	1	1	28,5251	0,0193
637	TCID	2019	0,3106	1	1	28,5676	0,2085
638	TCID	2020	0,4096	1	1	28,4703	0,1011
639	TCID	2021	0,3661	3	1	28,4643	0,2090
640	TCID	2022	0,6319	2	1	28,4984	0,2209
641	TFCO	2018	0,1410	5	1	29,1710	0,0850
642	TFCO	2019	0,1987	4	1	29,1024	0,0906
643	TFCO	2020	0,1844	3	1	29,1295	0,0748
644	TFCO	2021	0,1205	4	1	29,1954	0,0924
645	TFCO	2022	0,0995	1	1	29,2836	0,0810
646	TIRT	2018	1,1318	1	0	27,5513	0,9053
647	TIRT	2019	1,1700	2	0	27,5209	0,9599
648	TIRT	2020	1,5184	1	0	26,7015	1,9888
649	TIRT	2021	2,1060	2	0	26,3675	2,8210
650	TIRT	2022	2,6091	2	0	26,2531	3,3875
651	TKIM	2018	0,4435	1	0	31,3908	0,0006
652	TKIM	2019	0,3852	4	0	31,3822	0,0005
653	TKIM	2020	0,3324	6	0	31,4003	0,0005
654	TKIM	2021	0,3395	9	0	31,4403	0,0004
655	TKIM	2022	0,2728	6	0	31,6522	0,0004
656	TOTO	2018	0,1111	5	1	28,6947	0,3340
657	TOTO	2019	0,1455	3	1	28,7021	0,3407
658	TOTO	2020	0,2038	4	1	28,7648	0,3810
659	TOTO	2021	0,0656	3	1	28,8055	0,3425
660	TOTO	2022	0,0964	2	1	28,8264	0,3032
661	TPIA	2018	0,3913	8	1	31,4595	0,4422
662	TPIA	2019	0,3660	4	1	31,5008	0,4897
663	TPIA	2020	0,1014	4	1	31,5553	0,4960
664	TPIA	2021	0,3073	5	1	31,8983	0,4127
665	TPIA	2022	0,1936	2	1	31,9294	0,4302
666	TRIS	2018	1,6707	18	0	27,1738	0,4373
667	TRIS	2019	0,3214	19	0	27,7684	0,4242
668	TRIS	2020	0,2336	14	0	27,6977	0,3969
669	TRIS	2021	0,2229	21	0	27,6900	0,3791
670	TRIS	2022	0,1667	16	0	27,7947	0,3955
671	TSPC	2018	0,1559	1	0	29,6941	0,3097
672	TSPC	2019	0,2112	6	0	29,7560	0,0301
673	TSPC	2020	0,1844	2	0	29,8398	0,2996
674	TSPC	2021	0,1383	5	0	29,8974	0,0286
675	TSPC	2022	0,1178	4	0	30,0584	0,3335
676	ULTJ	2018	0,3410	4	0	29,3459	0,1406
677	ULTJ	2019	0,3755	3	0	29,5194	0,1443
678	ULTJ	2020	0,3540	3	0	29,8005	0,4538
679	ULTJ	2021	0,3375	3	0	29,6334	0,3063

680	ULTJ	2022	0,3017	3	0	29,6293	0,2106
681	UNIC	2018	0,0197	1	1	28,8617	0,2964
682	UNIC	2019	0,0274	2	1	28,8452	0,1798
683	UNIC	2020	0,1636	7	1	28,7623	0,1981
684	UNIC	2021	0,1438	2	1	29,0606	0,1776
685	UNIC	2022	0,0634	3	1	29,2396	0,1342
686	UNVR	2018	0,5905	3	1	30,6026	0,6118
687	UNVR	2019	0,5730	3	1	30,6587	0,7442
688	UNVR	2020	0,5287	2	1	30,6531	0,7596
689	UNVR	2021	0,6765	4	1	30,5791	0,7734
690	UNVR	2022	0,7230	3	1	30,5389	0,7818
691	VOKS	2018	0,0374	2	0	28,5414	0,6288
692	VOKS	2019	0,0372	6	0	28,7389	0,6335
693	VOKS	2020	0,0644	2	0	28,7011	0,6182
694	VOKS	2021	0,0736	2	0	28,6934	0,6869
695	VOKS	2022	0,0762	2	0	28,6116	0,7303
696	WIIM	2018	1,9886	2	0	27,8586	0,1994
697	WIIM	2019	1,9330	4	0	27,8930	0,2050
698	WIIM	2020	1,7835	5	0	28,1100	0,2655
699	WIIM	2021	1,3592	5	0	28,2682	0,3029
700	WIIM	2022	1,0608	4	0	28,4052	0,3079
701	WSBP	2018	0,1797	5	0	30,3538	0,4822
702	WSBP	2019	0,1057	3	0	30,4129	0,4963
703	WSBP	2020	0,4567	3	0	29,9879	0,8904
704	WSBP	2021	0,2838	2	0	29,5599	1,4037
705	WSBP	2022	0,1464	3	0	29,4167	1,3527
706	WTON	2018	0,9943	4	0	29,5866	0,8128
707	WTON	2019	1,3478	7	0	29,9668	0,6606
708	WTON	2020	0,8975	5	0	29,7721	0,6015
709	WTON	2021	1,0842	2	0	29,8768	0,5925
710	WTON	2022	0,9234	3	0	29,8374	0,6397
711	YPAS	2018	0,5905	11	0	26,5252	0,6430
712	YPAS	2019	0,2685	13	0	26,3517	0,5639
713	YPAS	2020	0,5105	11	0	26,3429	0,5239
714	YPAS	2021	3,7283	4	0	28,6592	0,0487
715	YPAS	2022	0,5469	5	0	28,7430	0,0559
716	ZONE	2018	0,1300	11	0	26,7108	0,4673
717	ZONE	2019	0,0339	13	0	27,0123	0,4332
718	ZONE	2020	0,3207	11	0	27,0577	0,5379
719	ZONE	2021	0,2552	4	0	27,0561	0,4957
720	ZONE	2022	0,1999	5	0	27,2030	0,4678

Lampiran 2

Data Penelitian Setelah *Trimming*

No	Perusahaan	Tahun	Absolut <i>Discretionary Accruals</i>	<i>Audit partner workload</i>	Afiliasi KAP	Ukuran Perusahaan	<i>DAR</i>
1	ADES	2018	0,0960	4	0	27,5046	0,4532
2	ADES	2019	0,1007	3	0	27,4355	0,3094
3	ADES	2020	0,1030	3	0	27,5889	0,2694
4	ADES	2021	0,0292	3	0	27,8965	0,2563

5	ADES	2022	0,0558	3	0	28,1291	0,1888
6	ADMG	2018	0,3838	8	1	29,0327	0,1315
7	ADMG	2019	0,2959	3	1	28,8979	0,1857
8	ADMG	2020	0,3118	2	1	28,6965	0,1862
9	ADMG	2021	0,0030	2	1	28,6976	0,1561
10	ADMG	2022	0,4256	2	1	28,6259	0,1555
11	AGIII	2018					
12	AGIII	2019					
13	AGIII	2020					
14	AGIII	2021					
15	AGIII	2022					
16	AISA	2018					
17	AISA	2019					
18	AISA	2020	0,0098	7	0	28,3299	0,5883
19	AISA	2021	0,5684	4	1	28,1973	0,5267
20	AISA	2022	0,6025	1	1	28,2333	0,5741
21	AKKU	2018	0,0362	3	0	27,2352	0,4807
22	AKKU	2019	0,2677	2	0	27,5656	0,3729
23	AKKU	2020	0,0015	1	0	27,3116	0,1857
24	AKKU	2021	0,0624	4	0	27,3174	0,3567
25	AKKU	2022	0,1794	3	0	27,3114	0,4020
26	AKPI	2018					
27	AKPI	2019					
28	AKPI	2020					
29	AKPI	2021					
30	AKPI	2022					
31	ALDO	2018	0,1468	4	0	26,9888	0,4838
32	ALDO	2019	0,1750	4	0	27,5835	0,4108
33	ALDO	2020					
34	ALDO	2021	0,2012	4	0	27,8223	0,4191
35	ALDO	2022	0,2617	4	0	28,0813	0,5123
36	ALKA	2018					
37	ALKA	2019	0,4082	2	0	27,1282	0,8267
38	ALKA	2020					
39	ALKA	2021	0,4099	6	0	26,9367	0,7420
40	ALKA	2022	0,1866	4	0	27,1831	0,7124
41	ALMI	2018	0,5783	1	0	28,6541	0,8824
42	ALMI	2019					
43	ALMI	2020					
44	ALMI	2021					
45	ALMI	2022					
46	ALTO	2018					
47	ALTO	2019					
48	ALTO	2020					
49	ALTO	2021					
50	ALTO	2022					
51	AMFG	2018	0,2402	1	1	29,7631	0,5735
52	AMFG	2019	0,1446	1	1	29,7987	0,6098
53	AMFG	2020					
54	AMFG	2021	0,0203	1	1	29,6330	0,5552
55	AMFG	2022	0,2198	1	1	29,6415	0,5018
56	APLI	2018	0,4136	3	1	26,9442	0,5942
57	APLI	2019	0,3271	7	1	26,7618	0,4926

58	APLI	2020	0,4337	9	1	26,7307	0,4932
59	APLI	2021	0,3825	12	1	26,7900	0,4643
60	APLI	2022	0,3514	5	1	26,8729	0,4046
61	ARGO	2018					
62	ARGO	2019					
63	ARGO	2020					
64	ARGO	2021					
65	ARGO	2022					
66	ARNA	2018					
67	ARNA	2019					
68	ARNA	2020					
69	ARNA	2021					
70	ARNA	2022					
71	ASII	2018					
72	ASII	2019	0,2589	4	1	33,4945	0,4694
73	ASII	2020	0,3153	5	1	33,4547	0,4221
74	ASII	2021	0,0628	4	1	33,5372	0,4130
75	ASII	2022	0,0168	4	1	33,6552	0,4103
76	AUTO	2018	0,3045	2	1	30,3967	0,2911
77	AUTO	2019	0,2957	4	1	30,4046	0,2726
78	AUTO	2020	0,3546	3	1	30,3510	0,2575
79	AUTO	2021	0,2897	3	1	30,4611	0,3010
80	AUTO	2022	0,1951	1	1	30,5499	0,2953
81	BAJA	2018	0,1288	2	0	27,5270	0,9151
82	BAJA	2019	0,1034	3	0	27,4529	0,9114
83	BAJA	2020	0,2057	1	0	27,3571	0,8319
84	BAJA	2021					
85	BAJA	2022					
86	BATA	2018					
87	BATA	2019	0,0708	4	1	27,4839	0,2432
88	BATA	2020	0,2884	3	1	27,3765	0,3836
89	BATA	2021	0,0170	4	1	27,2044	0,3460
90	BATA	2022					
91	BELL	2018	0,5549	3	0	26,9674	0,4947
92	BELL	2019	0,6990	6	0	27,1049	0,5311
93	BELL	2020	0,4225	14	0	27,0409	0,5372
94	BELL	2021	0,5629	6	0	26,9857	0,5047
95	BELL	2022	0,5857	10	0	26,9882	0,5028
96	BIMA	2018					
97	BIMA	2019	0,5567	1	0	26,2308	0,7384
98	BIMA	2020	0,3769	1	0	26,1339	0,8684
99	BIMA	2021	0,2711	1	0	26,1108	0,9571
100	BIMA	2022	0,4255	1	0	26,4613	0,7212
101	BOLT	2018					
102	BOLT	2019					
103	BOLT	2020					
104	BOLT	2021					
105	BOLT	2022	0,2838	5	0	27,9713	0,3960
106	BRAM	2018	0,2129	3	1	29,0878	0,2565
107	BRAM	2019	0,5781	3	1	28,9873	0,2105
108	BRAM	2020	0,5451	2	1	28,9433	0,2094
109	BRAM	2021	0,4783	4	1	29,0524	0,2764
110	BRAM	2022	0,5635	3	1	29,1451	0,2352

111	BRNA	2018					
112	BRNA	2019					
113	BRNA	2020					
114	BRNA	2021					
115	BRNA	2022					
116	BRPT	2018	0,0686	6	1	32,2552	0,6163
117	BRPT	2019	0,0672	3	1	32,2351	0,4632
118	BRPT	2020	0,0291	2	1	32,3165	0,6159
119	BRPT	2021	0,0566	3	1	32,5126	0,5378
120	BRPT	2022	0,0399	2	1	32,6106	0,5374
121	BTON	2018					
122	BTON	2019					
123	BTON	2020	0,0364	4	0	26,1824	0,1967
124	BTON	2021	0,0232	4	0	26,3242	0,2693
125	BTON	2022					
126	BUDI	2018					
127	BUDI	2019					
128	BUDI	2020					
129	BUDI	2021					
130	BUDI	2022					
131	CAKK	2018	0,2534	5	0	26,5190	0,3284
132	CAKK	2019	0,3683	6	0	26,5221	0,3276
133	CAKK	2020	0,3491	3	0	26,5951	0,3645
134	CAKK	2021	0,3074	2	0	26,8128	0,4498
135	CAKK	2022					
136	CAMP	2018	0,0162	1	0	27,6353	0,1183
137	CAMP	2019					
138	CAMP	2020	0,0096	2	0	27,7051	0,1162
139	CAMP	2021	0,0915	1	0	27,7675	0,1045
140	CAMP	2022	0,0471	4	0	27,7031	0,1240
141	CEKA	2018	0,0626	5	1	27,7871	0,1645
142	CEKA	2019	0,1136	3	1	27,9625	0,1879
143	CEKA	2020	0,0863	5	1	28,0800	0,1953
144	CEKA	2021	0,0162	4	1	28,1601	0,1826
145	CEKA	2022	0,0294	2	1	28,1723	0,0979
146	CINT	2018	0,5319	11	0	26,9205	0,2090
147	CINT	2019	0,4659	13	0	26,9800	0,2528
148	CINT	2020	0,3935	11	0	26,9339	0,2262
149	CINT	2021	0,3596	4	0	26,9232	0,2906
150	CINT	2022	0,5918	5	0	26,9219	0,3089
151	CLEO	2018	0,1163	1	0	27,4494	0,2380
152	CLEO	2019					
153	CLEO	2020					
154	CLEO	2021	0,0515	4	0	27,9298	0,2571
155	CLEO	2022	0,0094	4	0	28,1578	0,3002
156	COCO	2018					
157	COCO	2019					
158	COCO	2020	0,6726	7	0	26,2983	0,5751
159	COCO	2021	0,5852	9	0	26,6386	0,4097
160	COCO	2022	0,6907	8	0	26,9075	0,5788
161	CPIN	2018	0,1988	4	1	30,9505	0,2986
162	CPIN	2019	0,1752	5	1	31,0021	0,2822
163	CPIN	2020	0,2216	3	1	31,0701	0,2506

164	CPIN	2021					
165	CPIN	2022					
166	CTBN	2018					
167	CTBN	2019	0,7479	7	0	28,5051	0,4113
168	CTBN	2020	0,6621	5	0	28,2407	0,2384
169	CTBN	2021					
170	CTBN	2022					
171	DLTA	2018					
172	DLTA	2019	0,0613	4	0	27,9859	0,1490
173	DLTA	2020					
174	DLTA	2021					
175	DLTA	2022					
176	DMND	2018					
177	DMND	2019					
178	DMND	2020					
179	DMND	2021					
180	DMND	2022					
181	DPNS	2018					
182	DPNS	2019	0,0149	2	0	26,4858	0,1133
183	DPNS	2020	0,0089	6	0	26,4831	0,1024
184	DPNS	2021	0,0808	4	0	26,6156	0,1499
185	DPNS	2022	0,0273	2	0	26,7288	0,1866
186	DVLA	2018					
187	DVLA	2019					
188	DVLA	2020					
189	DVLA	2021					
190	DVLA	2022					
191	EKAD	2018	0,2581	2	0	27,7098	0,1189
192	EKAD	2019	0,1154	4	0	27,4038	0,1452
193	EKAD	2020	0,1666	2	0	27,4723	0,1519
194	EKAD	2021	0,0852	2	0	27,7842	0,1160
195	EKAD	2022					
196	ERTX	2018					
197	ERTX	2019	0,6073	4	0	27,6244	0,7261
198	ERTX	2020	0,6482	4	0	27,5975	0,7339
199	ERTX	2021	0,5636	1	0	27,4630	0,9316
200	ERTX	2022					
201	ESTI	2018	0,4585	7	1	27,5340	0,7314
202	ESTI	2019	0,4337	6	0	27,5829	0,8913
203	ESTI	2020	0,3713	9	0	27,6381	0,7627
204	ESTI	2021	0,6509	5	0	27,6698	0,5040
205	ESTI	2022	0,5148	2	0	27,8428	0,4279
206	ETWA	2018					
207	ETWA	2019					
208	ETWA	2020					
209	ETWA	2021					
210	ETWA	2022					
211	FASW	2018					
212	FASW	2019	0,0017	4	1	30,0061	0,5636
213	FASW	2020	0,1327	2	1	30,0745	0,6019
214	FASW	2021					
215	FASW	2022					
216	FOOD	2018					

217	FOOD	2019					
218	FOOD	2020					
219	FOOD	2021					
220	FOOD	2022					
221	FPNI	2018	0,1262	2	1	28,6727	0,0005
222	FPNI	2019	0,1443	2	1	28,4661	0,0004
223	FPNI	2020	0,1651	2	1	28,3762	0,0004
224	FPNI	2021	0,3056	2	1	28,5907	0,0004
225	FPNI	2022	0,1031	3	1	28,7371	0,0004
226	GDST	2018					
227	GDST	2019					
228	GDST	2020					
229	GDST	2021					
230	GDST	2022					
231	GDYR	2018	0,0794	1	1	28,2333	0,5684
232	GDYR	2019					
233	GDYR	2020					
234	GDYR	2021					
235	GDYR	2022	0,0059	2	1	28,2956	0,6353
236	GGRM	2018					
237	GGRM	2019	0,4523	2	1	31,9960	0,3524
238	GGRM	2020	0,1678	1	1	31,9902	0,2515
239	GGRM	2021					
240	GGRM	2022	0,1228	1	1	32,1147	0,3467
241	GGRP	2018	0,4295	4	1	30,2866	0,3840
242	GGRP	2019	0,2706	5	1	30,3298	0,3530
243	GGRP	2020	0,1718	1	0	30,3097	0,3316
244	GGRP	2021	0,4106	3	0	30,3552	0,2015
245	GGRP	2022	0,4284	5	0	30,5575	0,3204
246	GJTL	2018					
247	GJTL	2019	0,1421	1	1	30,5679	0,6693
248	GJTL	2020	0,2125	3	1	30,5092	0,6145
249	GJTL	2021					
250	GJTL	2022					
251	GMFI	2018					
252	GMFI	2019					
253	GMFI	2020	0,3967	6	1	29,6253	1,4109
254	GMFI	2021	0,4184	5	1	29,3638	1,8561
255	GMFI	2022	0,1976	4	1	29,4467	1,8473
256	GOOD	2018					
257	GOOD	2019					
258	GOOD	2020	0,2618	5	1	29,5137	0,5595
259	GOOD	2021					
260	GOOD	2022					
261	HDTX	2018					
262	HDTX	2019	0,3032	3	0	26,7725	0,8345
263	HDTX	2020	0,3897	1	0	26,6742	0,9454
264	HDTX	2021	0,3584	1	0	26,5708	1,0590
265	HDTX	2022	0,2269	1	0	26,3056	1,2928
266	HMSP	2018	0,2245	3	1	31,4727	0,2413
267	HMSP	2019	0,1386	3	1	31,5609	0,2991
268	HMSP	2020	0,1200	5	1	31,5365	0,3912
269	HMSP	2021	0,1143	3	1	31,6030	0,4502

270	HMSP	2022					
271	HOKI	2018					
272	HOKI	2019	0,1895	6	0	27,4669	0,2440
273	HOKI	2020	0,2272	1	0	27,5333	0,2694
274	HOKI	2021					
275	HOKI	2022					
276	ICBP	2018					
277	ICBP	2019					
278	ICBP	2020					
279	ICBP	2021	0,2931	12	1	32,4018	0,5345
280	ICBP	2022					
281	IGAR	2018					
282	IGAR	2019					
283	IGAR	2020					
284	IGAR	2021					
285	IGAR	2022	0,5250	4	1	27,4844	0,0888
286	IMAS	2018	0,2938	5	1	31,3435	0,7479
287	IMAS	2019	0,2869	4	1	31,4309	0,7895
288	IMAS	2020	0,2619	4	1	31,5107	0,7373
289	IMAS	2021	0,2788	2	1	31,5633	0,7482
290	IMAS	2022	0,3181	5	1	31,6819	0,7534
291	IMPC	2018	0,2879	4	0	28,4940	0,4211
292	IMPC	2019	0,2751	7	0	28,5478	0,4369
293	IMPC	2020	0,2332	2	0	28,6232	0,4565
294	IMPC	2021	0,2436	2	0	28,4616	0,5098
295	IMPC	2022	0,2879	2	0	28,4940	0,5108
296	INAI	2018	0,1499	1	0	27,9680	0,7830
297	INAI	2019	0,0083	2	0	27,8240	0,7368
298	INAI	2020					
299	INAI	2021	0,1391	2	0	28,0685	0,7504
300	INAI	2022					
301	INCI	2018					
302	INCI	2019					
303	INCI	2020					
304	INCI	2021	0,5626	2	0	26,9590	0,2568
305	INCI	2022					
306	INDF	2018					
307	INDF	2019					
308	INDF	2020					
309	INDF	2021					
310	INDF	2022					
311	INDS	2018	0,6361	5	0	28,5402	0,1161
312	INDS	2019					
313	INDS	2020					
314	INDS	2021	0,5614	4	0	28,8948	0,1910
315	INDS	2022					
316	INKP	2018	0,1657	3	0	32,4730	0,5690
317	INKP	2019	0,1525	4	0	32,4033	0,5289
318	INKP	2020					
319	INKP	2021					
320	INKP	2022					
321	INRU	2018	0,3989	3	0	29,4161	0,5862
322	INRU	2019	0,2670	1	0	29,5300	0,6868

323	INRU	2020	0,4112	1	0	29,5096	0,6688
324	INRU	2021	0,4139	1	0	29,5449	0,6728
325	INRU	2022	0,2947	3	0	34,2254	0,0071
326	INTP	2018					
327	INTP	2019	0,0484	3	1	30,9527	0,0154
328	INTP	2020					
329	INTP	2021	0,0186	4	1	30,8943	0,2110
330	INTP	2022					
331	INAF	2018	0,5865	4	0	27,9973	0,6557
332	INAF	2019					
333	INAF	2020	0,6550	2	0	28,1695	0,7488
334	INAF	2021	0,5781	1	0	28,3301	0,7473
335	INAF	2022	0,5767	2	0	28,0589	0,9437
336	IPOL	2018	0,1534	2	0	29,0733	0,0447
337	IPOL	2019					
338	IPOL	2020	0,2374	6	0	29,0064	0,3730
339	IPOL	2021					
340	IPOL	2022					
341	ISSP	2018	0,4008	6	0	29,4667	0,5708
342	ISSP	2019	0,4596	7	0	29,4911	0,5177
343	ISSP	2020	0,2872	5	0	29,4355	0,4511
344	ISSP	2021	0,4294	2	0	29,5907	0,4664
345	ISSP	2022	0,3344	6	0	29,6333	0,4404
346	JECC	2018	0,0432	1	0	28,3642	0,7073
347	JECC	2019					
348	JECC	2020	0,2075	4	0	28,0457	0,5145
349	JECC	2021	0,1435	1	0	28,1832	0,5992
350	JECC	2022	0,1236	3	0	28,4194	0,6599
351	JKSW	2018	0,2506	1	0	25,9736	3,5933
352	JKSW	2019					
353	JKSW	2020					
354	JKSW	2021	0,3832	2	0	25,8484	3,9544
355	JKSW	2022					
356	JPFA	2018	0,3976	7	1	30,7682	0,5566
357	JPFA	2019	0,2076	3	1	30,9138	0,5536
358	JPFA	2020	0,5479	4	1	30,8873	0,5603
359	JPFA	2021	0,4115	5	1	30,9841	0,5767
360	JPFA	2022	0,4576	6	1	31,1181	0,5823
361	KAEF	2018	0,3542	1	0	29,8781	0,6452
362	KAEF	2019					
363	KAEF	2020	0,4924	2	0	30,4968	0,6229
364	KAEF	2021	0,4363	3	0	30,5080	0,6202
365	KAEF	2022	0,4850	6	0	30,6443	0,5173
366	KBLI	2018	0,6135	8	1	28,8081	0,3741
367	KBLI	2019	0,6158	5	1	28,8998	0,3301
368	KBLI	2020	0,0605	1	0	28,7329	0,2191
369	KBLI	2021	0,2385	5	1	28,6336	0,0999
370	KBLI	2022	0,3565	5	1	28,6596	0,1080
371	KBLM	2018	0,5666	6	0	27,8921	0,3673
372	KBLM	2019	0,6563	7	0	27,8813	0,3395
373	KBLM	2020	0,5146	5	0	27,6574	0,1803
374	KBLM	2021					
375	KBLM	2022					

376	KDSI	2018					
377	KDSI	2019					
378	KDSI	2020					
379	KDSI	2021					
380	KDSI	2022					
381	KIAS	2018					
382	KIAS	2019					
383	KIAS	2020					
384	KIAS	2021					
385	KIAS	2022					
386	KICI	2018	0,2391	3	0	25,7608	0,3857
387	KICI	2019					
388	KICI	2020	0,1897	4	0	25,7797	0,4856
389	KICI	2021	0,3782	2	0	25,9474	0,3917
390	KICI	2022	0,1559	1	0	25,9254	0,3697
391	KINO	2018	0,3409	9	0	28,9098	0,3912
392	KINO	2019	0,3465	6	0	29,1777	0,4244
393	KINO	2020	0,3629	14	0	29,2903	0,5096
394	KINO	2021					
395	KINO	2022	0,6265	16	0	29,1735	0,0673
396	KLBF	2018					
397	KLBF	2019					
398	KLBF	2020					
399	KLBF	2021					
400	KLBF	2022					
401	KRAS	2018	0,4288	6	1	31,7621	0,6072
402	KRAS	2019	0,4274	6	1	31,4533	0,8944
403	KRAS	2020	0,3373	2	1	31,5264	0,8713
404	KRAS	2021	0,2769	2	1	31,6178	0,8444
405	KRAS	2022	0,4549	2	1	31,5291	0,8253
406	LION	2018	0,2175	7	0	27,2689	0,3175
407	LION	2019	0,2030	6	0	27,1969	0,3385
408	LION	2020	0,2677	5	0	27,2571	0,2975
409	LION	2021	0,2254	3	0	27,2553	0,3218
410	LION	2022	0,2706	4	0	27,2520	0,3063
411	LMPI	2018					
412	LMPI	2019					
413	LMPI	2020					
414	LMPI	2021	0,0481	2	0	27,2801	0,6762
415	LMPI	2022	0,0123	4	0	27,2662	0,7033
416	LMSH	2018					
417	LMSH	2019					
418	LMSH	2020					
419	LMSH	2021					
420	LMSH	2022					
421	MAIN	2018	0,2887	4	1	29,0979	0,5407
422	MAIN	2019					
423	MAIN	2020	0,2400	2	1	29,1676	0,5440
424	MAIN	2021	0,0083	2	1	29,3242	0,5607
425	MAIN	2022	0,0779	2	1	29,3797	0,5833
426	MARK	2018					
427	MARK	2019					
428	MARK	2020	0,6352	5	0	27,3021	0,4311

429	MARK	2021					
430	MARK	2022					
431	MBTO	2018	0,2448	5	0	27,1972	0,5363
432	MBTO	2019	0,0178	2	0	27,1052	0,6021
433	MBTO	2020	0,2424	2	0	27,6138	0,3999
434	MBTO	2021	0,2639	4	0	27,2935	0,3773
435	MBTO	2022	0,3689	4	0	27,3049	0,4391
436	MDKI	2018					
437	MDKI	2019					
438	MDKI	2020					
439	MDKI	2021					
440	MDKI	2022					
441	MERK	2018	0,3986	1	1	27,8646	0,5897
442	MERK	2019	0,0862	1	1	27,5268	0,3408
443	MERK	2020	0,2287	1	1	27,5583	0,3411
444	MERK	2021	0,2780	1	1	27,6569	0,3335
445	MERK	2022	0,1339	1	1	27,6680	0,2702
446	MLBI	2018					
447	MLBI	2019					
448	MLBI	2020					
449	MLBI	2021					
450	MLBI	2022					
451	MLIA	2018					
452	MLIA	2019					
453	MLIA	2020					
454	MLIA	2021					
455	MLIA	2022					
456	MOLI	2018	0,5046	6	0	28,0482	0,4647
457	MOLI	2019					
458	MOLI	2020					
459	MOLI	2021					
460	MOLI	2022					
461	MRAT	2018	0,1840	4	0	26,9614	0,2811
462	MRAT	2019	0,1709	4	0	27,0013	0,3081
463	MRAT	2020					
464	MRAT	2021	0,1516	6	0	27,0833	0,4065
465	MRAT	2022	0,3716	3	0	27,2669	0,4079
466	MYOR	2018	0,0241	7	0	30,4984	0,5144
467	MYOR	2019					
468	MYOR	2020	0,1551	5	0	30,6156	0,4301
469	MYOR	2021					
470	MYOR	2022					
471	MYTX	2018					
472	MYTX	2019					
473	MYTX	2020					
474	MYTX	2021					
475	MYTX	2022					
476	NIKL	2018					
477	NIKL	2019					
478	NIKL	2020					
479	NIKL	2021					
480	NIKL	2022					
481	PANI	2018					

482	PANI	2019	0,5691	2	0	25,5083	0,6662
483	PANI	2020	0,6009	2	0	25,4470	0,6450
484	PANI	2021	0,4173	7	0	30,2185	0,9643
485	PANI	2022	0,0200	6	0	30,3998	0,5371
486	PBID	2018	0,1110	2	0	28,2293	0,0413
487	PBID	2019	0,0522	1	0	28,4807	0,2868
488	PBID	2020	0,0176	2	0	28,5153	0,2034
489	PBID	2021	0,2456	2	0	28,6592	0,1790
490	PBID	2022	0,5037	1	0	28,7430	0,1955
491	PBRX	2018					
492	PBRX	2019					
493	PBRX	2020					
494	PBRX	2021	0,0480	1	0	29,9273	0,5820
495	PBRX	2022					
496	PCAR	2018	0,0760	1	0	25,4891	0,2467
497	PCAR	2019	0,1015	1	0	25,5495	0,3247
498	PCAR	2020	0,2406	1	0	25,3614	0,3839
499	PCAR	2021	0,1078	1	0	25,3323	0,4147
500	PCAR	2022	0,2890	1	0	25,3561	0,4264
501	PICO	2018					
502	PICO	2019	0,2558	5	0	27,7519	0,7327
503	PICO	2020					
504	PICO	2021					
505	PICO	2022					
506	POLY	2018					
507	POLY	2019					
508	POLY	2020					
509	POLY	2021					
510	POLY	2022					
511	PRAS	2018	0,5161	3	0	28,1230	0,5793
512	PRAS	2019	0,5123	1	0	28,1361	0,6103
513	PRAS	2020	0,5761	1	0	28,1432	0,6885
514	PRAS	2021	0,5651	1	0	28,1244	0,7024
515	PRAS	2022	0,5601	1	0	28,0865	0,7626
516	PSDN	2018	0,2307	6	1	27,2710	0,6518
517	PSDN	2019	0,4189	12	1	27,3612	0,0076
518	PSDN	2020	0,4652	7	0	27,3636	0,8443
519	PSDN	2021					
520	PSDN	2022	0,4889	8	0	27,2823	0,9446
521	PTSN	2018					
522	PTSN	2019					
523	PTSN	2020					
524	PTSN	2021					
525	PTSN	2022	0,0422	6	0	28,0476	0,4970
526	PYFA	2018	0,3750	2	0	25,9547	0,3642
527	PYFA	2019	0,2506	7	0	25,9744	0,3463
528	PYFA	2020	0,3857	5	0	26,1551	0,3104
529	PYFA	2021					
530	PYFA	2022					
531	RMBA	2018					
532	RMBA	2019					
533	RMBA	2020					
534	RMBA	2021					

535	RMBA	2022					
536	ROTI	2018	0,3636	5	1	29,1112	0,3361
537	ROTI	2019	0,4199	5	1	29,1748	0,3395
538	ROTI	2020	0,3595	4	1	29,1244	0,2750
539	ROTI	2021	0,3794	1	1	29,0640	0,3202
540	ROTI	2022	0,4188	2	1	29,0494	0,3509
541	SCCO	2018					
542	SCCO	2019					
543	SCCO	2020	0,2172	5	0	28,9511	0,1255
544	SCCO	2021	0,0301	3	0	29,1779	0,0611
545	SCCO	2022					
546	SIDO	2018					
547	SIDO	2019					
548	SIDO	2020					
549	SIDO	2021					
550	SIDO	2022					
551	SIPD	2018	0,3961	3	0	28,4140	0,6158
552	SIPD	2019	0,4062	7	0	28,5356	0,6292
553	SIPD	2020					
554	SIPD	2021	0,2483	3	1	28,6562	0,6723
555	SIPD	2022	0,3129	4	1	28,7304	0,7661
556	SKBM	2018	0,1311	2	0	28,2028	0,4126
557	SKBM	2019	0,1058	2	0	28,2301	0,4310
558	SKBM	2020	0,0507	4	0	28,2012	0,4561
559	SKBM	2021					
560	SKBM	2022	0,0439	4	0	28,3450	0,4741
561	SKLT	2018	0,0313	3	0	27,3397	0,5460
562	SKLT	2019	0,0101	1	0	27,3964	0,5190
563	SKLT	2020	0,0691	2	0	27,3747	0,4741
564	SKLT	2021					
565	SKLT	2022	0,0697	4	0	27,6638	0,4283
566	SMBR	2018					
567	SMBR	2019	0,0757	1	0	29,0594	0,5007
568	SMBR	2020					
569	SMBR	2021	0,7265	4	0	29,0466	0,5516
570	SMBR	2022					
571	SMCB	2018					
572	SMCB	2019					
573	SMCB	2020					
574	SMCB	2021					
575	SMCB	2022					
576	SMGR	2018					
577	SMGR	2019					
578	SMGR	2020					
579	SMGR	2021					
580	SMGR	2022					
581	SMSM	2018	0,2365	4	0	28,6611	0,2324
582	SMSM	2019	0,1602	5	0	28,7647	0,2139
583	SMSM	2020	0,0120	3	0	28,8476	0,2154
584	SMSM	2021					
585	SMSM	2022					
586	SPMA	2018	0,3143	3	0	28,4564	0,4439
587	SPMA	2019	0,3886	4	0	28,4948	0,4193

588	SPMA	2020	0,2966	4	0	28,4709	0,3388
589	SPMA	2021	0,2317	2	0	28,6412	0,3389
590	SPMA	2022	0,1900	6	0	28,8064	0,3374
591	SRIL	2018					
592	SRIL	2019					
593	SRIL	2020					
594	SRIL	2021					
595	SRIL	2022					
596	SRSN	2018	0,0623	2	0	27,2553	0,3043
597	SRSN	2019					
598	SRSN	2020					
599	SRSN	2021					
600	SRSN	2022					
601	SSTM	2018	0,5202	1	0	27,0551	0,6171
602	SSTM	2019					
603	SSTM	2020					
604	SSTM	2021	0,5543	1	0	26,8784	0,4814
605	SSTM	2022					
606	STAR	2018					
607	STAR	2019	0,1193	2	0	27,0860	0,1549
608	STAR	2020	0,1369	2	0	26,9330	0,0035
609	STAR	2021	0,2237	1	0	26,9546	0,0041
610	STAR	2022	0,0015	2	0	26,9565	0,0025
611	STTP	2018	0,4238	4	0	28,4822	0,4204
612	STTP	2019	0,4765	4	0	28,6894	0,2546
613	STTP	2020	0,4351	4	0	28,8691	0,2249
614	STTP	2021	0,4517	2	0	28,9969	0,1578
615	STTP	2022	0,3943	6	0	29,1551	0,1443
616	SULI	2018	0,0481	4	1	28,0131	0,9507
617	SULI	2019	0,3216	2	0	28,0087	0,9565
618	SULI	2020	0,4483	1	0	27,8122	1,2126
619	SULI	2021	0,2231	1	0	27,8649	1,1619
620	SULI	2022					
621	SWAT	2018					
622	SWAT	2019					
623	SWAT	2020					
624	SWAT	2021					
625	SWAT	2022	0,6133	3	0	27,2126	0,6541
626	TALF	2018					
627	TALF	2019					
628	TALF	2020					
629	TALF	2021					
630	TALF	2022					
631	TBMS	2018					
632	TBMS	2019					
633	TBMS	2020					
634	TBMS	2021					
635	TBMS	2022					
636	TCID	2018	0,3579	1	1	28,5251	0,0193
637	TCID	2019	0,3106	1	1	28,5676	0,2085
638	TCID	2020	0,4096	1	1	28,4703	0,1011
639	TCID	2021	0,3661	3	1	28,4643	0,2090
640	TCID	2022					

641	TFCO	2018					
642	TFCO	2019	0,1987	4	1	29,1024	0,0906
643	TFCO	2020	0,1844	3	1	29,1295	0,0748
644	TFCO	2021					
645	TFCO	2022	0,0995	1	1	29,2836	0,0810
646	TIRT	2018					
647	TIRT	2019					
648	TIRT	2020					
649	TIRT	2021					
650	TIRT	2022					
651	TKIM	2018	0,4435	1	0	31,3908	0,0006
652	TKIM	2019	0,3852	4	0	31,3822	0,0005
653	TKIM	2020	0,3324	6	0	31,4003	0,0005
654	TKIM	2021	0,3395	9	0	31,4403	0,0004
655	TKIM	2022	0,2728	6	0	31,6522	0,0004
656	TOTO	2018	0,1111	5	1	28,6947	0,3340
657	TOTO	2019	0,1455	3	1	28,7021	0,3407
658	TOTO	2020	0,2038	4	1	28,7648	0,3810
659	TOTO	2021					
660	TOTO	2022	0,0964	2	1	28,8264	0,3032
661	TPIA	2018	0,3913	8	1	31,4595	0,4422
662	TPIA	2019	0,3660	4	1	31,5008	0,4897
663	TPIA	2020					
664	TPIA	2021	0,3073	5	1	31,8983	0,4127
665	TPIA	2022	0,1936	2	1	31,9294	0,4302
666	TRIS	2018					
667	TRIS	2019					
668	TRIS	2020					
669	TRIS	2021					
670	TRIS	2022					
671	TSPC	2018	0,1559	1	0	29,6941	0,3097
672	TSPC	2019	0,2112	6	0	29,7560	0,0301
673	TSPC	2020	0,1844	2	0	29,8398	0,2996
674	TSPC	2021	0,1383	5	0	29,8974	0,0286
675	TSPC	2022	0,1178	4	0	30,0584	0,3335
676	ULTJ	2018	0,3410	4	0	29,3459	0,1406
677	ULTJ	2019	0,3755	3	0	29,5194	0,1443
678	ULTJ	2020	0,3540	3	0	29,8005	0,4538
679	ULTJ	2021	0,3375	3	0	29,6334	0,3063
680	ULTJ	2022	0,3017	3	0	29,6293	0,2106
681	UNIC	2018					
682	UNIC	2019					
683	UNIC	2020	0,1636	7	1	28,7623	0,1981
684	UNIC	2021	0,1438	2	1	29,0606	0,1776
685	UNIC	2022	0,0634	3	1	29,2396	0,1342
686	UNVR	2018	0,5905	3	1	30,6026	0,6118
687	UNVR	2019	0,5730	3	1	30,6587	0,7442
688	UNVR	2020	0,5287	2	1	30,6531	0,7596
689	UNVR	2021					
690	UNVR	2022					
691	VOKS	2018	0,0374	2	0	28,5414	0,6288
692	VOKS	2019	0,0372	6	0	28,7389	0,6335
693	VOKS	2020	0,0644	2	0	28,7011	0,6182

694	VOKS	2021	0,0736	2	0	28,6934	0,6869
695	VOKS	2022	0,0762	2	0	28,6116	0,7303
696	WIIM	2018					
697	WIIM	2019					
698	WIIM	2020					
699	WIIM	2021					
700	WIIM	2022					
701	WSBP	2018	0,1797	5	0	30,3538	0,4822
702	WSBP	2019					
703	WSBP	2020	0,4567	3	0	29,9879	0,8904
704	WSBP	2021	0,2838	2	0	29,5599	1,4037
705	WSBP	2022	0,1464	3	0	29,4167	1,3527
706	WTON	2018					
707	WTON	2019					
708	WTON	2020					
709	WTON	2021					
710	WTON	2022					
711	YPAS	2018	0,5905	11	0	26,5252	0,6430
712	YPAS	2019					
713	YPAS	2020	0,5105	11	0	26,3429	0,5239
714	YPAS	2021					
715	YPAS	2022	0,5469	5	0	28,7430	0,0559
716	ZONE	2018					
717	ZONE	2019					
718	ZONE	2020	0,3207	11	0	27,0577	0,5379
719	ZONE	2021	0,2552	4	0	27,0561	0,4957
720	ZONE	2022	0,1999	5	0	27,2030	0,4678

Lampiran 3

Hasil pengolahan data dengan SPSS

- **Uji Normalitas Sebelum *Trimming***

		Unstandardized Residual
N		720
<i>Normal Parameters</i>	<i>Mean</i>	0,0000000
	<i>Std. Deviation</i>	4,52474090
<i>Most Extreme Differences</i>	<i>Absolute</i>	0,354
	<i>Positive</i>	0,354
	<i>Negative</i>	-0,349
<i>Kolmogorov-Smirnov Z</i>		9,498
<i>Asymp. Sig. (2-tailed)</i>		0,000

- **Uji Normalitas Setelah *Trimming***

		Unstandardized Residual
N		380
<i>Normal Parameters</i>	<i>Mean</i>	0,0000000
	<i>Std. Deviation</i>	0,17378495
<i>Most Extreme Differences</i>	<i>Absolute</i>	0,060
	<i>Positive</i>	0,053
	<i>Negative</i>	-0,060
<i>Kolmogorov-Smirnov Z</i>		1,164
<i>Asymp. Sig. (2-tailed)</i>		0,133

- **Uji Statistik Deskriptif**

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DAC	380	.00	.75	.2804	.18373
APW	380	1.00	16.00	3.6974	2.48807
KAP	380	.00	1.00	.3526	.47842
SIZE	380	25.33	34.23	28.6231	1.69618
DAR	380	.00	3.95	.4598	.36708
Valid N (listwise)	380				

- Uji Multikolinearitas

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	DAR, KAP ^a , APW, SIZE ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: DAC

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	APW	.991	1.009
	KAP	.774	1.292
	SIZE	.774	1.291
	DAR	.986	1.014

a. Dependent Variable: DAC

Coefficient Correlations^a

Model			DAR	KAP	APW	SIZE
1	Correlations	DAR	1.000	.040	.085	.047
		KAP	.040	1.000	.046	-.470
		APW	.085	.046	1.000	-.023
		SIZE	.047	-.470	-.023	1.000
	Covariances	DAR	.001	2.07E-005	7.54E-006	6.91E-006
		KAP	2.07E-005	.000	3.58E-006	-6.0E-005
		APW	7.54E-006	3.58E-006	1.31E-005	-5.1E-007
		SIZE	6.91E-006	-6.0E-005	-5.1E-007	3.61E-005

a. Dependent Variable: DAC

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	APW	KAP	SIZE	DAR
1	1	3.832	1.000	.00	.02	.02	.00	.02
	2	.617	2.491	.00	.02	.67	.00	.07
	3	.381	3.172	.00	.34	.02	.00	.56
	4	.169	4.766	.00	.62	.09	.00	.35
	5	.001	52.812	1.00	.00	.20	1.00	.01

a. Dependent Variable: DAC

- Uji Heteroskedastisitas

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	DAR, KAP ^a APW, SIZE ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: absres

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.195 ^a	.038	.028	.09708

a. Predictors: (Constant), DAR, KAP, APW, SIZE

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.140	4	.035	3.704	.006 ^a
	Residual	3.534	375	.009		
	Total	3.674	379			

a. Predictors: (Constant), DAR, KAP, APW, SIZE

b. Dependent Variable: absres

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.290	.095		3.064	.002
	APW	-.004	.002	-.091	-1.792	.074
	KAP	-.023	.012	-.112	-1.946	.052
	SIZE	-.005	.003	-.078	-1.361	.174
	DAR	.011	.014	.040	.789	.430

a. Dependent Variable: absres

- Uji Autokolerasi

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	DAR, KAP ^a APW, SIZE ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: DAC

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.324 ^a	.105	.096	.17471	2.103

a. Predictors: (Constant), DAR, KAP, APW, SIZE

b. Dependent Variable: DAC

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.347	4	.337	11.032	.000 ^a
	Residual	11.446	375	.031		
	Total	12.793	379			

a. Predictors: (Constant), DAR, KAP, APW, SIZE

b. Dependent Variable: DAC

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.296	.170		1.738	.083
	APW	.021	.004	.280	5.712	.000
	KAP	-.012	.021	-.032	-.574	.566
	SIZE	-.004	.006	-.041	-.735	.463
	DAR	.085	.025	.169	3.434	.001

a. Dependent Variable: DAC

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.1778	.5572	.2804	.05961	380
Residual	-.35543	.42967	.00000	.17378	380
Std. Predicted Value	-1.721	4.644	.000	1.000	380
Std. Residual	-2.034	2.459	.000	.995	380

a. Dependent Variable: DAC

• **Regression**

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	DAR, KAP ^a , APW, SIZE	.	Enter

a. All requested variables entered.

b. Dependent Variable: DAC

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.324 ^a	.105	.096	.17471

a. Predictors: (Constant), DAR, KAP, APW, SIZE

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.347	4	.337	11.032	.000 ^a
	Residual	11.446	375	.031		
	Total	12.793	379			

a. Predictors: (Constant), DAR, KAP, APW, SIZE

b. Dependent Variable: DAC

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.296	.170		1.738	.083
	APW	.021	.004	.280	5.712	.000
	KAP	-.012	.021	-.032	-.574	.566
	SIZE	-.004	.006	-.041	-.735	.463
	DAR	.085	.025	.169	3.434	.001

a. Dependent Variable: DAC

