

CHAPTER V

CONCLUSION

5.1 Conclusion

This research aims to analyze the influence of Corporate Social Responsibility through CSR disclosure on the dependent variable, namely ROA. The sample used is 30 manufacturing companies in Indonesia with certain criteria for 2021-2022. Based on the results of the tests that have been carried out, several things can be concluded from regression test. The significance value is 0.002, which is smaller than 0.05 and the calculated t value of 3.210 is greater than the t table of 2.0017. It can be concluded that partially Corporate Social Responsibility has a significant effect on Return On Assets. Since the t-value is greater than the critical value, the result rejects the null hypothesis (H0) and accept the alternative hypothesis (H1).

Based on the analysis carried out in this research, it can be concluded that:

1. The results of testing the first hypothesis show Corporate Social Responsibility (CSR) have a positive influence on Return on Assets (ROA).

Through this research, the company's management is not only known internally, but through the CSR program, the general public can clearly know the company's financial performance. It can be seen through the research results

that there is a relationship between CSR and financial performance, If there is a lot of CSR disclosure in the company, the profits obtained by the company will increase and vice versa. There is a relationship between CSR and financial performance.

If there is a lot of CSR disclosure in the company, the profits obtained by the company will increase and vice versa. There is a relationship between CSR and financial performance. So it shows that the Hypothesis is accepted. This research can be useful for the company internally in managing strategic decision for the company's sustainability in the future. Through the quantity of CSR disclosures ranging from environmental, social and economic, it can also show the quality of company's management in managing its financial performance.

Thus, it can be concluded that by implementing a CSR program in full accordance with GRI standards, it can help increase profits for the company. In this way, the CSR Program can be an indicator of success in increasing profits if the company can manage each program in accordance with the GRI Standard. That is why it is important for management to pay attention to every disclosure in the GRI Standard in order to maximize profits.

5.2 Limitations

This research has several limitations that can be addressed as consideration for other researchers for further research results could be better.

1. This research only uses Financial performance as a dependent variable and Corporate Social Responsibility (CSR) as an independent variable. I only take the first P on triple bottom line (profit), and ignore the other P (People and Planet) for the dependent variable.
2. The companies in the research sample are only from the industrial sector manufacturing totaling 30 companies with an observation period 2021 - 2022.

5.3 Advice

Based on the analysis and discussion that has been carried out with the limitations that exist in this research, several suggestions are made can be given to future researchers with the hope of research results in Then it could be even better, namely:

1. Future research is expected to use samples from all over Existing industrial sectors are not limited to just one sector. So the researcher can find out the general influence of CSR on industry in Indonesia.
2. Further research needs to examine the non-financial impacts of CSR, namely people and planet.

REFERENCES

- Anshori, M., & Iswati, S. . (2009). Metodologi Penelitian Kuantitatif. *Airlangga University Press (AUP)*.
- Anna, Y. D., & Dwi R.T, D. R. (2019). Sustainability Reporting : Analisis Kinerja Keuangan dan Nilai Perusahaan. *Jurnal ASET (Akuntansi Riset)*, 11(2), 238–255. <https://doi.org/10.17509/jaset.v11i2.18804>
- Ashraf, M., Khan, B., & Tariq, R. (2017). Corporate Social Responsibility Impact on Financial Performance of Bankâ□□s: Evidence from Asian Countries. *International Journal of Academic Research in Business and Social Sciences*, 7(4), 618–630. <https://doi.org/10.6007/ijarbss/v7-i4/2837>
- Bhattacharya, C. B., & Sen, S. (2003). Consumer-company identification: A framework for understanding consumers' relationships with companies. *Journal of Marketing*, 67(2), 76–88. <https://doi.org/10.1509/jmkg.67.2.76.18609>
- Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 34(4), 39–48. [https://doi.org/10.1016/0007-6813\(91\)90005-G](https://doi.org/10.1016/0007-6813(91)90005-G)
- Chapple, W., & Moon, J. (2005). Corporate Social Responsibility (CSR) in Asia. *Business & Society*, 44(4), 415–441. <https://doi.org/10.1177/0007650305281658>
- Deegan, C. M. (2019). Legitimacy theory: Despite its enduring popularity and contribution, time is right for a necessary makeover. *Accounting, Auditing and Accountability Journal*, 32(8), 2307–2329. <https://doi.org/10.1108/AAAJ-08-2018-3638>
- Guo, L., & Yang, L. (2023). The Corporate Economic Influence and Corporate Social Responsibility: Evidence from China. *Sustainability (Switzerland)*, 15(13), 1–23. <https://doi.org/10.3390/su151310694>
- Kamatra, N., & Kartikaningdyah, E. (2015). Effect corporate social responsibility on financial performance. *International Journal of Economics and Financial Issues*, 5, 157–164.
- Margolis, J. D., & Walsh, J. P. (2002). People and Profits? The Search for a Link Between a Company's Social and Financial Performance (Book). *International Journal of Organizational Analysis (1993 - 2002)*, 10, 191. <http://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=8779061&site=ehost-live&scope=site>
- Meiryani, M., Prisilia, S., Nelviana, N., Bramulya Ikhsan, R., & Salim, G. (2021). The Effect of Corporate Social Responsibilities on Financial Performance in Manufacturing Sector Listed in Indonesia Stock Exchange. *ACM International Conference Proceeding Series, January 2022*, 265–272. <https://doi.org/10.1145/3494583.3494635>

- Nurhudha, A. S., & Suwarti, T. (2013). Analisis Pengaruh Corporate Social Responsibility, Intellectual Capital, dan Kinerja Lingkungan Terhadap Kinerja Keuangan Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Prosiding Seminar Nasional Multi Disiplin Ilmu & Call For Papers UNISBANK*, 53(9), 1689–1699.
- Peloza, J., & Shang, J. (2011). How can corporate social responsibility activities create value for stakeholders? A systematic review. *Journal of the Academy of Marketing Science*, 39(1), 117–135. <https://doi.org/10.1007/s11747-010-0213-6>
- Roscoe, J. T. (1975). *Fundamental Research Statistics for the Behavioral Sciences*, 2nd ed. New York: Holt, Rinehart and Winston.
- Sukari, F. (2017). *The Effect of Corporate Social Responsibility Investment and Disclosure on Cooperation in Business Collaborations by Sukari Farrington A dissertation submitted in partial fulfillment of the requirements for the degree of Doctor of Philosophy in Business A.*
- Uma Sekaran; Roger Bougie. (1993). Research methods for business: A skill building approach. In *Long Range Planning* (Vol. 26, Issue 2). Wiley Global Education US. [https://doi.org/10.1016/0024-6301\(93\)90168-f](https://doi.org/10.1016/0024-6301(93)90168-f)
- Yehezkiel, R. Y., Dwi Astuti, C., & Noor, I. N. (2023). Gri Standards-Based Sustainability Reporting Disclosure Practices Across Countries. *Media Riset Akuntansi, Auditing & Informasi*, 23(2), 241–256. <https://doi.org/10.25105/mraai.v23i2.17959>
- Yuliana, R., Purnomosidhi, B., & Sukoharsono, E. G. (2008). Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Corporate Social Responsibility (Csr) Dan Dampaknya Terhadap Reaksi Investor. *Jurnal Akuntansi Dan Keuangan Indonesia*, 5(2), 245–276. <https://doi.org/10.21002/jaki.2008.12>



APPENDIX 1

RESEARCH SAMPLE LIST

List of Manufacturing Companies Registered on the IDX

NO	CODE	COMPANY'S NAME
1	ARNA	Arwana Citramulia Tbk
2	EKAD	Ekadharma International Tbk
3	INTP	Indocement Tunggul Prakarsa Tbk
4	KIAS	Keramika Indonesia Assosiasi Tbk
5	MAIN	Malindo Feedmill Tbk
6	INDF	Indofood Sukses Makmur Tbk
7	GGRM	Gudang Garam Tbk
8	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk
9	KAEF	Kimia Farma Tbk
10	UNVR	Unilever Indonesia Tbk
11	KDSI	Kedawung Setia Industrial Tbk
12	ASII	Astra International Tbk
13	GDYR	Goodyear Indonesia Tbk
14	ERTX	Eratex Djaja Tbk
15	TOTO	Surya Toto Indonesia Tbk
16	MYOR	Mayora Indah Tbk
17	BUDI	Budi Starch & Sweetener Tbk
18	TRST	Trias Sentosa Tbk
19	COCO	PT Wahana Interfood Nusantara Tbk
20	JPFA	JAPFA Comfeed Indonesia Tbk
21	SMCB	PT Solusi Bangun Indonesia Tbk
22	ADES	Akasha Wira International Tbk
23	AMFG	Asahimas Flat Glass Tbk
24	SMSM	Selamat Sempurna Tbk
25	INDS	Indospring Tbk
26	JECC	Jembo Cable Company Tbk
27	SMGR	Semen Indonesia (Persero) Tbk
28	YPAS	Yanaprima Hastapersada Tbk
29	FASW	Fajar Surya Wisesa Tbk
30	IMPC	PT Impack Pratama Industri Tbk

Source : <https://www.idx.co.id/id/data-pasar/data-saham/daftar-saham/>

APPENDIX 2
RESEARCH DATA SAMPLE in IDR

	Total Asset	
	2021	2022
ARNA	307.204.673.721	328.552.455.382
EKAD	108.490.477.354	78.079.793.270
INTP	26.136.000.000	25.706.000.000
KIAS	1.000.024.467.440	1.065.879.552.778
MAIN	5.436.745.210	5.746.998.087
INDOFC	179.271.800.000	180.433.300.000
GGRM	89.964.369.000	88.562.617.000
SIDO	4.068.970.000	4.081.442.000
KAEF	17.760.195.000	20.353.993.000
UNVR	19.069.000.000	18.318.000.000
KDSI	1.289.211.000	1.353.869.000
ASII	16.947.000.000.000	18.521.000.000.000
GDYR	119.934.604.000	124.391.220.000
ERTX	72.697.937.000	78.716.650.000
TOTO	3.236.330.922.409	3.304.972.191.991
MYOR	19.917.653.000	22.276.160.000
YPAS	258.162.529.531	290.500.335.235
TRST	4.628.832.000	5.777.073.000
JPFA	28.589.656.000	32.690.887.000
SMCB	21.491.023.000	21.378.510.000
ADES	1.304.108.000	1.645.582.000
AMFG	7.403.476.000	7.466.520.000
SMSM	3.868.862.000	4.379.577.000
INDS	3.538.819.000	3.882.465.000
SMGR	81.766.327.000	82.960.012.000
IMPC	2.858.166.022.131	3.435.475.875.401
FASW	13.302.224.000	12.877.846.000
COCO	3.706.844.311.428	485.054.412.584
JECC	1.736.977.382	2.199.797.641
BUDI	2.993.218.000	3.173.651.000

	Net Income After Tax	
	2021	2022
ARNA	236.367.390.014	355.060.936.386
EKAD	1.165.564.745.263	1.221.291.885.832
INTP	1.788.000.000	1.842.000.000
KIAS	- 5.825.977.886	6.553.870.572
MAIN	63.182.149	26.217.657
INDOFC	11.229.700.000	9.192.600.000
GGRM	5.605.321.000	2.779.739.000
SIDO	1.260.898.000	1.104.714.000
KAEF	289.889.000	- 109.783.000
UNVR	5.758.000.000	5.365.000.000
KDSI	69.348.000	76.150.000
ASII	202.000.000.000	671.000.000.000
GDYR	2.434.023.000.000	3.114.914.000.000
ERTX	1.583.643.000	3.916.193.000
TOTO	156.736.391.742	313.410.762.339
MYOR	1.772.316.000	2.433.115.000
YPAS	- 1.411.679.112	- 9.602.242.720
TRST	200.976.000	166.414.000
JPFA	2.130.896.000	1.490.931.000
SMCB	713.344.000	839.276.000
ADES	269.309.000	365.019.000
AMFG	318.672.000	437.370.000
SMSM	728.263.000	935.944.000
INDS	169.217.000	224.736.000
SMGR	2.117.236.000	2.499.083.000
IMPC	188.611.979.146	312.502.049.594
FASW	617.427.000	119.926.000
COCO	8.532.631.708	6.620.432.696
JECC	- 47.179.855	57.625.088
BUDI	91.723.000	93.065.000

NO	COMPANY	YEAR	CSRDI (X)	ROA (Y)
1	ARNA	2021	0,52	0,0694133919
2		2022	0,54	0,0806826446
3	EKAD	2021	0,6	0,0434751297
4		2022	0,61	0,0415870827
5	INTP	2021	0,62	0,0684113866
6		2022	0,68	0,0716564226
7	KIAS	2021	0,67	0,0758258353
8		2022	0,68	0,0761487910
9	MAIN	2021	0,44	0,0816213187
10		2022	0,45	0,0745619742
11	INDOFOOD	2021	0,64	0,0626406384
12		2022	0,68	0,0509473584
13	GGRM	2021	0,41	0,0623060114
14		2022	0,44	0,0313872726
15	SIDO	2021	0,52	0,0698813705
16		2022	0,58	0,0706675729
17	KAEF	2021	0,62	0,0863223996
18		2022	0,63	0,0753936837
19	UNVR	2021	0,61	0,0719560543
20		2022	0,64	0,0928813189
21	KDSI	2021	0,5	0,0537910396
22		2022	0,51	0,0562462099
23	ASII	2021	0,73	0,0619195138
24		2022	0,73	0,0362291453
25	GDYR	2021	0,54	0,0945848723
26		2022	0,55	0,0412689899
27	ERTX	2021	0,53	0,0217838781
28		2022	0,54	0,0497505039
29	TOTO	2021	0,52	0,0484302735
30		2022	0,55	0,0948300755
31	MYOR	2021	0,71	0,0889821707
32		2022	0,6	0,1092250639
33	YPAS	2021	0,56	0,0754681797
34		2022	0,37	0,0130541537
35	TRST	2021	0,55	0,0434182965
36		2022	0,58	0,0288059368
37	JPFA	2021	0,67	0,0745338104
38		2022	0,36	0,0456069302
39	SMCB	2021	0,38	0,0331926498
40		2022	0,39	0,0392579277

41	ADES	2021	0,42	0,0765082033
42		2022	0,41	0,0218175697
43	AMFG	2021	0,55	0,0430435649
44		2022	0,53	0,0585774899
45	SMSM	2021	0,69	0,0882370061
46		2022	0,4	0,0837064835
47	INDS	2021	0,57	0,0478173651
48		2022	0,55	0,0578848747
49	SMGR	2021	0,3	0,0458937399
50		2022	0,62	0,0301239469
51	IMPC	2021	0,67	0,0659905610
52		2022	0,69	0,0909632496
53	FASW	2021	0,52	0,0464153212
54		2022	0,33	0,0093125822
55	COCO	2021	0,42	0,0723018587
56		2022	0,45	0,0836488454
57	JECC	2021	0,51	0,0271620434
58		2022	0,5	0,0461956313
59	BUDI	2021	0,39	0,0306436083
60		2022	0,6	0,0293242704

(Source : Annual report 2021-2022 & Sustainability report 2021-2022; GRI Standard 2021)

Content Index and SASB: Construction Materials Sector Disclosure GRI Standard
(2021)

1. Aspect: Organization and reporting practices		
1	GRI 2: General Disclosures 2021	2-1 Organizational details
2		2-2 Entities included in the organization's sustainability reporting
3		2-3 Reporting period, frequency and touchpoints
4		2-4 Restatement of information
5		2-5 External assurance
2. Aspect: Activities and Workers		
6	GRI 2: General Disclosures 2021	2-6 Activities, value chains and other business relationships
7		2-7 Labor
8		2-8 Workers who are not direct workers
3. Aspect: Governance		
9	GRI 2: General Disclosures 2021	2-9 Governance structure and composition
10		2-10 Nomination and election of the highest governance body
11		2-11 Chair of the highest governance body
12		2-12 The role of the highest governance body in overseeing impact management
13		2-13 Delegation of responsibility for managing impacts
14		2-14 The role of the highest governance body in sustainability reporting
15		2-15 Conflict of interest
16		2-16 Communication of important issues
17		2-17 Collective knowledge of the highest governance body
18		2-18 Evaluation of the performance

		of the highest governance body
19		2-19 Remuneration policy
20		2-6 Activities, value chains and other business relationships
21		2-21 Annual total compensation ratio
4. Aspect: Strategy, policy and practice		
22	GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy
23		2-23 Policy commitment
24		2-24 Embed policy commitment
25		2-25 Process for correcting negative impacts
26		2-26 Mechanisms for seeking advice and raising concerns
27		2-27 Compliance with laws and regulations
28		2-28 Membership associations
5. Aspect: Strategy, policy and practice		
29	GRI 2: General Disclosures 2021	2-29 Approaches to stakeholder engagement
30		2-30 Collective bargaining agreements
Material topics		
31	GRI 3: Topik Material 2021	3-1 Process or guide for determining material topics
32		3-2 List of material topics
33		3-3 Material topic management
34	GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed
35		201-2 Financial implications and other risks and opportunities resulting from climate change
36		201-3 Obligations of defined benefit pension plans and other pension plans
37		201-4 Financial assistance received from the government
38	GRI 202: Market Existence 2016	202-1 Ratio of standard entry-level wages by gender to regional minimum wages

39		202-2 The proportion of senior management who come from the local community
40	GRI 203: Indirect Economic Impact 2016	203-1 Infrastructure investment and service support
41		203-2 Significant indirect economic impact
42	GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers
43	GRI 205: Anti Corruption 2016	205-1 Operations assessed as having corruption-related risks
44		205-2 Communication and training on anti-corruption policies and procedures
45		205-3 Proven incidents of corruption and actions taken
46	GRI 206: Anticompetitive Behavior 2016	206-1 Legal measures for anti-competitive behavior, antitrust and monopoly practices
47	GRI 207: Tax 2019	207-1 Approaches to taxes
48		207-2 Governance, control and management of tax risks
49		207-3 Stakeholder engagement and management of tax-related concerns
50		207-4 Country reports
51	GRI 301: Material 2016	301-1 Materials used by weight or volume
52		301-2 Recycled input materials used
53		301-3 Recovered products and their packaging materials
54	GRI 302: Energy 2016	302-1 Energy consumption in organizations
55		302-2 Energy consumption outside the organization
56		302-3 Energy intensity
57		302-4 Reduction of energy consumption
58		302-5 Reduction in energy required for products and services

59	GRI 303: Water and Effluent 2018	303-1 Interaction with water as a shared resource
60		303-2 Management of impacts related to water discharge
61		303-3 Water withdrawal
62		303-4 Water disposal
63		303-5 Water consumption
64	GRI 304: Biodiversity 2016	304-1 Owned, leased, managed, or operating locations
65		adjacent to protected areas and areas with high biodiversity value outside protected areas
66		304-2 Significant impacts of activities, products and services on biodiversity
67		304-3 Protected or restored habitat
68	GRI 305: Emission 2016	305-1 Direct (Scope 1) GHG emissions
69		305-2 Indirect GHG (Scope 2) energy emissions
70		305-3 Other indirect GHG (Scope 3) emissions
71		305-4 GHG emission intensity
72		305-5 Reduction of GHG emissions
73		305-6 Emissions of ozone depleting substances (ODS)
74		305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and emissions
75	GRI 306: Waaste 2020	306-1 Waste generation and significant impacts related to waste
76		306-2 Management of significant impacts related to waste
77		306-3 Waste generation
78		306-4 Waste diverted from final disposal
79		306-5 Waste sent to final disposal

80	GRI 308: Supplier Environmental Assessment 2016	308-1 Selection of new suppliers using criteria environment
81		308-2 Negative environmental impacts in the supply chain and actions taken
82	GRI 401: Staffing 2016	401-1 Recruitment of new employees and employee turnover
83		401-2 Benefits provided to full-time employees that are not provided to full-time or part-time employees
84		401-3 Maternity leave
85	GRI 402: Labor/Management Relations 2016	402-1 Minimum notice period regarding operational changes
86	GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system
87		403-2 Disclosure, Hazard identification, risk assessment, and Incident investigation
88		403-3 Occupational health services
89		403-4 Worker participation, consultation and communication regarding occupational health and safety
90		403-5 Worker training regarding occupational health and safety
91		403-6 Improving the quality of workers' health
92		403-7 Prevention and mitigation of occupational health and safety impacts that are directly related to business relationships
93		403-8 Workers covered by an occupational health and safety management system
94		403-9 Work accidents
95		403-10 Occupational Diseases
96	GRI 404: Training and Education 2016	404-1 Average training hours per year per employee

97		404-2 Programs to improve employee skills and transition assistance programs
98		404-3 Percentage of employees who receive regular performance and career development reviews
99	GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees
100		405-2 The ratio of basic salary and remuneration of women is compared
101	GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken
102	GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers where the right to freedom of association and collective bargaining may be at risk
103	GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk of child labor incidents
104	GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers that are at significant risk to incidents of forced or compulsory labor
105	GRI 410: Security Practices 2016	410-1 Security officers who are trained on policies or human rights procedures
106	GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving the rights of indigenous peoples
107	GRI 413: Local Communities 2016	413-1 Operations with local community involvement, impact assessments and development programs
108		413-2 Actual and potential operations have significant negative impacts on local communities
109	GRI 414: Supplier Social Assessment 2016	414-1 Selection of new suppliers using social criteria

110		414-2 Negative social impacts in the supply chain and actions taken
111	GRI 415: Public Policy 2016	415-1 Political contributions
112	GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of various product and service categories
113		416-2 Incidents of non-compliance relating to the health and safety impacts of products and services
114	GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service labeling and information
115		417-2 Incidents of non-compliance related to product and service information and labeling
116		417-3 Incidents of non-compliance related to marketing communications
117	GRI 418: Customer Privacy 2016	418-1 Substantiated complaints regarding violations of customer privacy and loss of customer data
	$\sum N_i = 117$	$\sum x_{yi}$
		$\sum x_{yi} / n_i$

APPENDIX 3
RESULT OF PROCESSING DATA IN SPSS

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.388 ^a	.151	.136	.02147

a. Predictors: (Constant), CSRDI (X)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.005	1	.005	10,306	.002 ^b
	Residual	.027	58	.000		
	Total	.031	59			

a. Dependent Variable: ROA (Y)

b. Predictors: (Constant), CSRDI (X)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.014	.014		.943	.350
	CSRDI (X)	.083	.026	.388	3,210	.002

a. Dependent Variable: ROA (Y)

t table

Percentage points of t distribution (df + 41 - 80)

df \ Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
	0.50	0.20	0.10	0.050	0.02	0.010	0.002
41	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42	0.68038	1.30204	1.68195	2.01808	2.41847	2.69807	3.29595
43	0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
44	0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607
45	0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
46	0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
47	0.67975	1.29982	1.67793	2.01174	2.40835	2.68456	3.27291
48	0.67964	1.29944	1.67722	2.01063	2.40658	2.68220	3.26891
49	0.67953	1.29907	1.67655	2.00958	2.40489	2.67995	3.26508
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041
66	0.67823	1.29451	1.66827	1.99656	2.38419	2.65239	3.21837
67	0.67817	1.29432	1.66792	1.99601	2.38330	2.65122	3.21639
68	0.67811	1.29413	1.66757	1.99547	2.38245	2.65008	3.21446
69	0.67806	1.29394	1.66724	1.99495	2.38161	2.64898	3.21260
70	0.67801	1.29376	1.66691	1.99444	2.38081	2.64790	3.21079
71	0.67796	1.29359	1.66660	1.99394	2.38002	2.64686	3.20903
72	0.67791	1.29342	1.66629	1.99346	2.37926	2.64585	3.20733
73	0.67787	1.29326	1.66600	1.99300	2.37852	2.64487	3.20567
74	0.67782	1.29310	1.66571	1.99254	2.37780	2.64391	3.20406
75	0.67778	1.29294	1.66543	1.99210	2.37710	2.64298	3.20249
76	0.67773	1.29279	1.66515	1.99167	2.37642	2.64208	3.20096
77	0.67769	1.29264	1.66488	1.99125	2.37576	2.64120	3.19948
78	0.67765	1.29250	1.66462	1.99085	2.37511	2.64034	3.19804
79	0.67761	1.29236	1.66437	1.99045	2.37448	2.63950	3.19663
80	0.67757	1.29222	1.66412	1.99006	2.37387	2.63869	3.19526

