

LAMPIRAN

Lampiran 1. Daftar Populasi Perusahaan Sektor *Consumer Non Cyclicals*

No	Kode	Nama Perusahaan
1	AALI	Astra Agro Lestari Tbk.
2	ADES	Akasha Wira International Tbk.
3	AGAR	Asia Sejahtera Mina Tbk.
4	AISA	FKS Food Sejahtera Tbk.
5	ALTO	Tri Banyan Tirta Tbk.
6	AMMS	Agung Menjangan Mas Tbk.
7	AMRT	Sumber Alfaria Trijaya Tbk.
8	ANDI	Andira Agro Tbk.
9	ANJT	Austindo Nusantara Jaya Tbk.
10	ASHA	Cilacap Samudera Fishing Industri
11	AYAM	Janu Putra Sejahtera Tbk.
12	BEEF	Estika Tata Tiara Tbk.
13	BEER	Jobubu Jarum Minahasa Tbk.
14	BISI	BISI International Tbk.
15	BOBA	Formosa Ingredient Factory Tbk
16	BTEK	Bumi Teknokultura Unggul Tbk
17	BUAH	Segar Kumala Indonesia Tbk.
18	BUDI	Budi Starch & Sweetener Tbk.
19	BWPT	Eagle High Plantations Tbk.
20	CAMP	Campina Ice Cream Industry Tbk
21	CBUT	Citra Borneo Utama Tbk.
22	CEKA	Wilmar Cahaya Indonesia Tbk.
23	CLEO	Sariguna Primatirta Tbk.
24	CMRY	Cisarua Mountain Dairy Tbk.
25	COCO	Wahana Interfood Nusantara Tbk
26	CPIN	Charoen Pokphand Indonesia Tbk
27	CPRO	Central Proteina Prima Tbk.
28	CRAB	Toba Surimi Industries Tbk.
29	CSRA	Cisadane Sawit Raya Tbk.
30	DAYA	Duta Intidaya Tbk.
31	DEWI	Dewi Shri Farmino Tbk.
32	DLTA	Delta Djakarta Tbk.
33	DMND	Diamond Food Indonesia Tbk.

34	DPUM	Dua Putra Utama Makmur Tbk.
35	DSFI	Dharma Samudera Fishing Industri
36	DSNG	Dharma Satya Nusantara Tbk.
37	ENZO	Morenzo Abadi Perkasa Tbk.
38	EPMT	Enseval Putera Megatrading Tbk
39	EURO	Estee Gold Feet Tbk.
40	FAPA	FAP Agri Tbk.
41	FISH	FKS Multi Agro Tbk.
42	FLMC	Falmacro Nonwoven Industri Tbk.
43	FOOD	Sentra Food Indonesia Tbk.
44	GGRM	Gudang Garam Tbk.
45	GOLL	Golden Plantation Tbk.
46	GOOD	Garudafood Putra Putri Jaya Tbk
47	GRPM	Graha Prima Mentari Tbk.
48	GULA	Aman Agrindo Tbk.
49	GUNA	Gunanusa Eramandiri Tbk.
50	GZCO	Gozco Plantations Tbk.
51	HERO	Hero Supermarket Tbk.
52	HMSP	H.M. Sampoerna Tbk.
53	HOKI	Buyung Poetra Sembada Tbk.
54	IBOS	Indo Boga Sukses Tbk.
55	ICBP	Indofood CBP Sukses Makmur Tbk
56	IKAN	Era Mandiri Cemerlang Tbk.
57	INDF	Indofood Sukses Makmur Tbk.
58	IPPE	Indo Pureco Pratama Tbk.
59	ISEA	Indo American Seafoods Tbk.
60	ITIC	Indonesian Tobacco Tbk.
61	JARR	Jhonlin Agro Raya Tbk.
62	JAWA	Jaya Agra Wattie Tbk.
63	JPFA	Japfa Comfeed Indonesia Tbk.
64	KEJU	Mulia Boga Raya Tbk.
65	KINO	Kino Indonesia Tbk.
66	KMDS	Kurniamitra Duta Sentosa Tbk.
67	KPAS	Cottonindo Ariesta Tbk.
68	LAPD	Leyand International Tbk.
69	LSIP	PP London Sumatra Indonesia Tbk
70	MAGP	Multi Agro Gemilang Plantation
71	MAIN	Malindo Feedmill Tbk.
72	MAXI	Maxindo Karya Anugerah Tbk.
73	MBTO	Martina Berto Tbk.

74	MGRO	Mahkota Group Tbk.
75	MIDI	Midi Utama Indonesia Tbk.
76	MKTR	Menthobi Karyatama Raya Tbk.
77	MLBI	Multi Bintang Indonesia Tbk.
78	MLPL	Multipolar Tbk.
79	MPPA	Matahari Putra Prima Tbk.
80	MRAT	Mustika Ratu Tbk.
81	MSJA	Multi Spunindo Jaya Tbk.
82	MYOR	Mayora Indah Tbk.
83	NANO	Nanotech Indonesia Global Tbk.
84	NASI	Wahana Inti Makmur Tbk.
85	NAYZ	Hassana Boga Sejahtera Tbk.
86	NEST	Esta Indonesia Tbk.
87	NSSS	Nusantara Sawit Sejahtera Tbk.
88	OILS	Indo Oil Perkasa Tbk.
89	PCAR	Prima Cakrawala Abadi Tbk.
90	PGUN	Pradiksi Gunatama Tbk.
91	PMMP	Panca Mitra Multiperdana Tbk.
92	PNGO	Pinago Utama Tbk.
93	PSDN	Prasidha Aneka Niaga Tbk
94	PSGO	Palma Serasih Tbk.
95	PTPS	Pulau Subur Tbk.
96	RANC	Supra Boga Lestari Tbk.
97	ROTI	Nippon Indosari Corpindo Tbk.
98	SDPC	Millennium Pharmacon International
99	SGRO	Sampoerna Agro Tbk.
100	SIMP	Salim Ivomas Pratama Tbk.
101	SIPD	Sreeya Sewu Indonesia Tbk.
102	SKBM	Sekar Bumi Tbk.
103	SKLT	Sekar Laut Tbk.
104	SMAR	Smart Tbk.
105	SOUL	Mitra Tirta Buwana Tbk.
106	SSMS	Sawit Sumbermas Sarana Tbk.
107	STAA	Sumber Tani Agung Resources Tb
108	STRK	Lovina Beach Brewery Tbk.
109	STTP	Siantar Top Tbk.
110	TAPG	Triputra Agro Persada Tbk.
111	TAYS	Jaya Swarasa Agung Tbk.
112	TBLA	Tunas Baru Lampung Tbk.
113	TCID	Mandom Indonesia Tbk.

114	TGKA	Tigaraksa Satria Tbk.
115	TGUK	Platinum Wahab Nusantara Tbk.
116	TLDN	Teladan Prima Agro Tbk.
117	TRGU	Cerestar Indonesia Tbk.
118	UCID	Uni-Charm Indonesia Tbk.
119	UDNG	Agro Bahari Nusantara Tbk.
120	ULTJ	Ultrajaya Milk Industry & Trad
121	UNSP	Bakrie Sumatera Plantations Tbk
122	UNVR	Unilever Indonesia Tbk.
123	VICI	Victoria Care Indonesia Tbk.
124	WAPO	Wahana Pronatural Tbk.
125	WICO	Wicaksana Overseas Internation
126	WIIM	Wismilak Inti Makmur Tbk.
127	WINE	Hatten Bali Tbk.
128	WMPP	Widodo Makmur Perkasa Tbk.
129	WMUU	Widodo Makmur Unggas Tbk.

Lampiran 2. Daftar Sampel Perusahaan Sektor *Consumer Non Cyclical* Tahun 2021-2023

No	Kode	Nama Perusahaan
1	AALI	Astra Agro Lestari Tbk.
2	ADES	Akasha Wira International Tbk.
3	AMRT	Sumber Alfaria Trijaya Tbk.
4	ANJT	Austindo Nusantara Jaya Tbk.
5	BISI	BISI International Tbk.
6	BOBA	Formosa Ingredient Factory Tbk
7	BUDI	Budi Starch & Sweetener Tbk.
8	CAMP	Campina Ice Cream Industry Tbk
9	CEKA	Wilmar Cahaya Indonesia Tbk.
10	CPIN	Charoen Pokphand Indonesia Tbk
11	CPRO	Central Proteina Prima Tbk.
12	DLTA	Delta Djakarta Tbk.
13	DMND	Diamond Food Indonesia Tbk.
14	DSFI	Dharma Samudera Fishing Industri
15	DSNG	Dharma Satya Nusantara Tbk.
16	FISH	FKS Multi Agro Tbk.
17	GGRM	Gudang Garam Tbk.
18	GOOD	Garudafood Putra Putri Jaya Tb
19	HMSP	H.M. Sampoerna Tbk.
20	ICBP	Indofood CBP Sukses Makmur Tbk
21	IKAN	Era Mandiri Cemerlang Tbk.
22	INDF	Indofood Sukses Makmur Tbk.
23	ITIC	Indonesian Tobacco Tbk.
24	JPFA	Japfa Comfeed Indonesia Tbk.
25	KEJU	Mulia Boga Raya Tbk.
26	KMDS	Kurniamitra Duta Sentosa Tbk.
27	LSIP	PP London Sumatra Indonesia Tbk
28	MAIN	Malindo Feedmill Tbk.
29	MIDI	Midi Utama Indonesia Tbk.
30	MLBI	Multi Bintang Indonesia Tbk.
31	MYOR	Mayora Indah Tbk.
32	OILS	Indo Oil Perkasa Tbk.
33	PSGO	Palma Serasih Tbk.
34	SDPC	Millennium Pharmacon International
35	SGRO	Sampoerna Agro Tbk.
36	SKBM	Sekar Bumi Tbk.
37	SKLT	Sekar Laut Tbk.
38	SSMS	Sawit Sumbermas Sarana Tbk.

39	TAPG	Triputra Agro Persada Tbk.
40	TBLA	Tunas Baru Lampung Tbk.
41	TGKA	Tigaraksa Satria Tbk.
42	UCID	Uni-Charm Indonesia Tbk.
43	ULTJ	Ultrajaya Milk Industry & Trad
44	UNSP	Bakrie Sumatera Plantations Tbk
45	VICI	Victoria Care Indonesia Tbk.
46	WIIM	Wismilak Inti Makmur Tbk.

Lampiran 3. Tabulasi Penelitian Variabel

No	Tahun	Kode	X1	X2	X3	X4	Y
1	2021	AALI	0.0275	0.0030	-0.1336	0.7097	(0.0634)
2	2021	ADES	0.2043	0.0007	-0.0767	0.7867	(0.1207)
3	2021	AMRT	0.0167	0.0020	0.6357	0.8193	(0.3013)
4	2021	ANJT	0.0212	0.0082	-0.8056	0.6796	(0.1943)
5	2021	BISI	0.0120	0.0021	-0.9155	0.7981	(0.2107)
6	2021	BOBA	0.0857	0.0003	-0.4787	0.7821	0.1295
7	2021	BUDI	0.0060	0.0015	0.0248	4.2226	(0.1911)
8	2021	CAMP	0.0217	0.0019	-0.1893	0.7869	(0.2310)
9	2021	CEKA	0.0301	0.0008	-0.0690	0.7915	(0.0582)
10	2021	CPIN	0.0304	0.0012	0.5870	0.6839	(0.0700)
11	2021	CPRO	0.0117	0.0001	-0.0274	0.9677	0.1952
12	2021	DLTA	0.0509	0.0078	0.2600	0.7805	(0.2278)
13	2021	DMND	0.0174	0.0002	-0.1235	0.8507	(0.1718)
14	2021	DSFI	0.0000	0.0000	0.0591	0.7597	(0.1214)
15	2021	DSNG	0.0233	0.0165	0.6799	0.7658	(0.1570)
16	2021	FISH	0.0187	0.0178	0.0954	0.7860	(0.1902)
17	2021	GGRM	0.0201	0.0008	-0.1302	0.7692	(0.1255)
18	2021	GOOD	0.0212	0.0004	-0.1690	0.7787	(0.1622)
19	2021	HMSP	0.0402	0.0011	-0.2056	0.7798	(0.2096)
20	2021	ICBP	0.0201	0.0005	-0.1067	0.7952	(0.1318)
21	2021	IKAN	0.0044	0.0004	0.0877	1.2977	(0.1951)
22	2021	INDF	0.0192	0.0007	-0.2091	0.7750	(0.1521)
23	2021	ITIC	0.0126	0.0004	-0.1432	0.7368	(0.1915)
24	2021	JPFA	0.0173	0.0022	0.0845	0.7627	(0.0700)
25	2021	KEJU	0.0654	0.0084	0.8709	0.7900	(0.0190)
26	2021	KMDS	0.0581	0.0003	0.3044	0.8828	0.2273
27	2021	LSIP	0.0275	0.0014	-0.8478	0.7943	(0.1523)
28	2021	MAIN	0.0067	0.0033	0.0862	0.7917	(0.1928)
29	2021	MIDI	0.0123	0.0043	0.3587	0.8527	(0.2871)
30	2021	MLBI	0.0178	0.0729	0.0475	0.7806	(0.2470)
31	2021	MYOR	0.0150	0.0021	-0.5200	0.7815	(0.1250)
32	2021	OILS	0.0139	0.0004	6.5322	0.7727	(0.5463)
33	2021	PSGO	0.0026	0.0002	-0.1334	0.9506	(0.1930)
34	2021	SDPC	0.0159	0.0087	1.5227	0.5340	(0.1525)
35	2021	SGRO	0.0011	0.0106	-0.2838	0.6790	(0.2096)
36	2021	SKBM	0.0035	0.0047	-0.2737	0.6728	(0.1678)
37	2021	SKLT	0.0220	0.0002	0.0569	0.8309	(0.1843)
38	2021	SSMS	0.0373	0.0030	0.8201	0.8148	(0.0912)
39	2021	TAPG	0.0182	0.0001	0.2367	1.0000	(0.1534)

40	2021	TBLA	0.0095	0.0024	1.4356	0.7742	(0.1768)
41	2021	TGKA	0.0373	0.0005	-0.4272	0.7911	0.0091
42	2021	UCID	0.0237	0.0060	0.4427	0.7744	(0.1744)
43	2021	ULTJ	0.0074	0.0007	0.1707	0.8280	(0.1361)
44	2021	UNSP	0.0062	0.0203	-0.3116	0.3691	(0.1271)
45	2021	VICI	0.0511	0.0017	0.2077	0.7888	(0.0313)
46	2021	WIIM	0.0196	0.0039	-0.4522	0.8231	(0.1298)
47	2022	AALI	0.0199	0.0210	-0.1200	0.7377	0.7090
48	2022	ADES	0.2013	0.0040	0.2837	0.7861	0.8056
49	2022	AMRT	0.0205	0.0004	-0.3752	0.8152	0.5623
50	2022	ANJT	0.0211	0.0007	0.1439	0.0009	0.6467
51	2022	BISI	0.0250	0.0010	0.0585	0.8114	0.6756
52	2022	BOBA	0.0204	0.0002	0.6134	0.7825	0.7276
53	2022	BUDI	0.0069	0.0009	0.0119	8.8063	0.7218
54	2022	CAMP	0.0295	0.0010	0.0728	0.7878	0.6681
55	2022	CEKA	0.0352	0.0016	-0.2115	0.7795	0.8492
56	2022	CPIN	0.0331	0.0015	0.9594	0.8284	0.7420
57	2022	CPRO	0.0029	0.0031	-0.1742	0.7845	0.7193
58	2022	DLTA	0.0551	0.0061	0.1811	0.7820	0.7638
59	2022	DMND	0.0008	0.0006	-0.4011	0.7661	0.7528
60	2022	DSFI	0.0000	0.0000	-0.0204	0.8272	0.6961
61	2022	DSNG	0.0289	0.0285	0.0151	0.7493	0.6947
62	2022	FISH	0.0203	0.0020	0.3939	0.0122	0.7277
63	2022	GGRM	0.0120	0.0040	-0.0370	0.7623	0.6203
64	2022	GOOD	0.0222	0.0003	-0.3655	0.7738	0.6971
65	2022	HMSP	0.0392	0.0026	0.4160	0.7644	0.7048
66	2022	ICBP	0.0147	0.0006	-0.3637	0.7604	0.6786
67	2022	IKAN	0.0044	0.0010	0.1981	0.8204	0.6496
68	2022	INDF	0.0165	0.0007	-0.2730	0.7462	0.6823
69	2022	ITIC	0.0154	0.0004	-0.1853	0.7420	0.6911
70	2022	JPFA	0.0139	0.0063	0.5161	0.7628	0.7079
71	2022	KEJU	0.0424	0.0006	-0.0494	0.7804	0.8010
72	2022	KMDS	0.0611	0.0004	-0.0491	0.7837	0.8775
73	2022	LSIP	0.0188	0.0027	-0.4821	0.8066	0.6914
74	2022	MAIN	0.0052	0.0042	0.1201	0.8237	0.6405
75	2022	MIDI	0.0169	0.0018	-0.0461	0.8063	0.5173
76	2022	MLBI	0.0329	0.1101	0.4445	0.7420	0.6061
77	2022	MYOR	0.0262	0.0007	-0.3503	0.7861	0.7339
78	2022	OILS	0.0352	0.0012	1.2445	0.7221	(0.6717)
79	2022	PSGO	0.0108	0.0003	-0.5055	0.8090	0.6315
80	2022	SDPC	0.0073	0.0026	-0.1629	0.6709	0.1494
81	2022	SGRO	0.0001	0.0012	0.0403	0.7403	0.7048

82	2022	SKBM	0.0143	0.0012	-0.1053	0.7393	0.6970
83	2022	SKLT	0.0227	0.0030	0.1177	0.8099	0.7750
84	2022	SSMS	0.0372	0.0017	0.2324	0.7507	0.6549
85	2022	TAPG	0.0146	0.0089	-0.3610	0.8372	0.7307
86	2022	TBLA	0.0089	0.0104	-0.0089	0.7855	0.6893
87	2022	TGKA	0.0352	0.0056	0.7458	0.7906	0.6750
88	2022	UCID	0.0138	0.0023	0.0589	0.7276	0.7097
89	2022	ULTJ	0.0431	0.0005	-0.0550	0.7490	0.8284
90	2022	UNSP	0.0034	0.0014	-0.1855	0.9826	0.7938
91	2022	VICI	0.0354	0.0006	0.0537	0.7375	0.7029
92	2022	WIIM	0.0330	0.0039	-0.9119	0.7814	0.6995
93	2023	AALI	0.0115	0.0026	-0.1274	0.7262	(0.1007)
94	2023	ADES	0.0668	0.0013	0.1600	0.7858	(0.0384)
95	2023	AMRT	0.0211	0.0005	-0.2317	0.8136	(0.1475)
96	2023	ANJT	0.0001	0.0028	0.8549	2.2111	(0.1093)
97	2023	BISI	0.0346	0.0054	0.4259	0.8118	0.1375
98	2023	BOBA	0.0255	0.0004	1.7367	0.7844	(0.0354)
99	2023	BUDI	0.0087	0.0007	-0.0158	22.6512	(0.0854)
100	2023	CAMP	0.0299	0.0011	-0.0870	0.7931	(0.1031)
101	2023	CEKA	0.0228	0.0010	-0.1051	0.7843	(0.2668)
102	2023	CPIN	0.0246	0.0007	0.1706	0.7735	(0.0689)
103	2023	CPRO	0.0048	0.0003	-0.0429	0.7689	(0.0360)
104	2023	DLTA	0.0459	0.0064	0.1987	0.7949	0.0235
105	2023	DMND	0.0002	0.0005	-0.3821	0.7723	(0.0356)
106	2023	DSFI	0.0000	0.0000	0.0131	0.7757	(0.0287)
107	2023	DSNG	0.0214	0.0195	0.0482	0.7379	(0.1129)
108	2023	FISH	0.0165	0.0004	-0.0211	0.7608	(0.0778)
109	2023	GGRM	0.0140	0.0031	0.5332	0.7761	(0.0374)
110	2023	GOOD	0.0279	0.0031	0.3800	0.7681	(0.0761)
111	2023	HMSP	0.0414	0.0001	0.0191	0.7852	(0.1314)
112	2023	ICBP	0.0263	0.0005	0.1758	0.7397	(0.0735)
113	2023	IKAN	0.0026	0.0001	0.0220	0.7478	(0.1033)
114	2023	INDF	0.0061	0.0011	0.0866	0.7361	(0.0809)
115	2023	ITIC	0.0169	0.0002	0.1204	0.7445	(0.1225)
116	2023	JPFA	0.0060	0.0028	0.1111	0.7500	(0.0991)
117	2023	KEJU	0.0303	0.0040	0.3238	0.7802	0.0006
118	2023	KMDS	0.0600	0.0009	0.2113	0.7879	0.0099
119	2023	LSIP	0.0105	0.0023	18.5977	0.8346	(0.0692)
120	2023	MAIN	0.0122	0.0038	0.1013	0.5670	(0.1261)
121	2023	MIDI	0.0171	0.0002	-0.0361	0.8119	(0.1628)
122	2023	MLBI	0.0213	0.0982	-0.0722	0.7630	0.0472
123	2023	MYOR	0.0392	0.0011	0.5763	0.7926	(0.1174)

124	2023	OILS	0.0052	0.0006	-0.5440	0.7757	(0.1152)
125	2023	PSGO	0.0236	0.0001	-0.5306	0.8327	(0.0573)
126	2023	SDPC	0.0097	0.0063	0.1441	0.6898	(0.0963)
127	2023	SGRO	0.0006	0.0013	-0.0550	0.5922	(0.1314)
128	2023	SKBM	0.0051	0.0004	-0.0674	0.1931	(0.1263)
129	2023	SKLT	0.0217	0.0032	0.0516	0.8041	(0.0221)
130	2023	SSMS	0.0231	0.0044	0.2954	0.6231	(0.0689)
131	2023	TAPG	0.0195	0.0020	-0.0889	0.8558	(0.0414)
132	2023	TBLA	0.0075	0.0073	0.2362	0.7790	(0.0764)
133	2023	TGKA	0.0305	0.0016	-0.3853	0.7508	(0.0740)
134	2023	UCID	0.0169	0.0037	0.1480	0.7567	(0.1064)
135	2023	ULTJ	0.0428	0.0008	-0.3826	0.7870	(0.0505)
136	2023	UNSP	0.0050	0.0102	-0.1602	0.2751	(0.0553)
137	2023	VICI	0.0508	0.0010	0.1207	0.7569	(0.0673)
138	2023	WIIM	0.0632	0.0004	-0.2163	0.7793	0.1353

Lampiran 4. Tabel Durbin Watson

Tabel Durbin-Watson (DW), $\alpha = 5\%$

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564								
8	0.7629	1.3324	0.4672	1.8964						
9	0.8243	1.3199	0.5591	1.7771	0.3674	2.2866				
10	0.8791	1.3197	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
11	0.9273	1.3241	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
12	0.9708	1.3314	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
13	1.0097	1.3404	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
14	1.0450	1.3503	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
15	1.0770	1.3605	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
16	1.1062	1.3709	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
17	1.1330	1.3812	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
18	1.1576	1.3913	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
19	1.1804	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
20	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
21	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
22	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
23	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
24	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
25	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
26	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
27	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
28	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
29	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
30	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
31	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
32	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
33	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
34	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
35	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
36	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
37	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
38	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
39	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
40	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
41	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
42	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
43	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
44	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
45	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
46	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
47	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
48	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
49	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
50	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
51	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
52	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
53	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
54	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
55	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
56	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
57	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678
58	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
59	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
60	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
61	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
62	1.5524	1.6189	1.5189	1.6540	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
63	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
64	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
65	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
66	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673
67	1.5704	1.6318	1.5395	1.6640	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
68	1.5738	1.6343	1.5433	1.6660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676
69	1.5771	1.6367	1.5470	1.6678	1.5164	1.7001	1.4853	1.7335	1.4537	1.7678
70	1.5803	1.6390	1.5507	1.6697	1.5205	1.7015	1.4899	1.7343	1.4588	1.7680
71	1.5834	1.6413	1.5542	1.6715	1.5245	1.7028	1.4943	1.7351	1.4637	1.7683

Tabel Durbin-Watson (DW), $\alpha = 5\%$

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
71	1.5865	1.6435	1.5577	1.6733	1.5284	1.7041	1.4987	1.7358	1.4685	1.7685
72	1.5895	1.6457	1.5611	1.6751	1.5323	1.7054	1.5029	1.7366	1.4732	1.7688
73	1.5924	1.6479	1.5645	1.6768	1.5360	1.7067	1.5071	1.7375	1.4778	1.7691
74	1.5953	1.6500	1.5677	1.6785	1.5397	1.7079	1.5112	1.7383	1.4822	1.7694
75	1.5981	1.6521	1.5709	1.6802	1.5432	1.7092	1.5151	1.7390	1.4866	1.7698
76	1.6009	1.6541	1.5740	1.6819	1.5467	1.7104	1.5190	1.7399	1.4909	1.7701
77	1.6036	1.6561	1.5771	1.6835	1.5502	1.7117	1.5228	1.7407	1.4950	1.7704
78	1.6063	1.6581	1.5801	1.6851	1.5535	1.7129	1.5265	1.7415	1.4991	1.7708
79	1.6089	1.6601	1.5830	1.6867	1.5568	1.7141	1.5302	1.7423	1.5031	1.7712
80	1.6114	1.6620	1.5859	1.6882	1.5600	1.7153	1.5337	1.7430	1.5070	1.7716
81	1.6139	1.6639	1.5888	1.6898	1.5632	1.7164	1.5372	1.7438	1.5109	1.7720
82	1.6164	1.6657	1.5915	1.6913	1.5663	1.7176	1.5406	1.7446	1.5146	1.7724
83	1.6188	1.6675	1.5942	1.6928	1.5693	1.7187	1.5440	1.7454	1.5183	1.7728
84	1.6212	1.6693	1.5969	1.6942	1.5723	1.7199	1.5472	1.7462	1.5219	1.7732
85	1.6235	1.6711	1.5995	1.6957	1.5752	1.7210	1.5505	1.7470	1.5254	1.7736
86	1.6258	1.6728	1.6021	1.6971	1.5780	1.7221	1.5536	1.7478	1.5289	1.7740
87	1.6280	1.6745	1.6046	1.6985	1.5808	1.7232	1.5567	1.7485	1.5322	1.7745
88	1.6302	1.6762	1.6071	1.6999	1.5836	1.7243	1.5597	1.7493	1.5356	1.7749
89	1.6324	1.6778	1.6095	1.7013	1.5863	1.7254	1.5627	1.7501	1.5388	1.7754
90	1.6345	1.6794	1.6119	1.7026	1.5889	1.7264	1.5656	1.7508	1.5420	1.7758
91	1.6366	1.6810	1.6143	1.7040	1.5915	1.7275	1.5685	1.7516	1.5452	1.7763
92	1.6387	1.6826	1.6166	1.7053	1.5941	1.7285	1.5713	1.7523	1.5482	1.7767
93	1.6407	1.6841	1.6188	1.7066	1.5966	1.7295	1.5741	1.7531	1.5513	1.7772
94	1.6427	1.6857	1.6211	1.7078	1.5991	1.7306	1.5768	1.7538	1.5542	1.7776
95	1.6447	1.6872	1.6233	1.7091	1.6015	1.7316	1.5795	1.7546	1.5572	1.7781
96	1.6466	1.6887	1.6254	1.7103	1.6039	1.7326	1.5821	1.7553	1.5600	1.7785
97	1.6485	1.6901	1.6275	1.7116	1.6063	1.7335	1.5847	1.7560	1.5628	1.7790
98	1.6504	1.6916	1.6296	1.7128	1.6086	1.7345	1.5872	1.7567	1.5656	1.7795
99	1.6522	1.6930	1.6317	1.7140	1.6108	1.7355	1.5897	1.7575	1.5683	1.7799
100	1.6540	1.6944	1.6337	1.7152	1.6131	1.7364	1.5922	1.7582	1.5710	1.7804
101	1.6558	1.6958	1.6357	1.7163	1.6153	1.7374	1.5946	1.7589	1.5736	1.7809
102	1.6576	1.6971	1.6376	1.7175	1.6174	1.7383	1.5969	1.7596	1.5762	1.7813
103	1.6593	1.6985	1.6396	1.7186	1.6196	1.7392	1.5993	1.7603	1.5788	1.7818
104	1.6610	1.6998	1.6415	1.7198	1.6217	1.7402	1.6016	1.7610	1.5813	1.7823
105	1.6627	1.7011	1.6433	1.7209	1.6237	1.7411	1.6038	1.7617	1.5837	1.7827
106	1.6644	1.7024	1.6452	1.7220	1.6258	1.7420	1.6061	1.7624	1.5861	1.7832
107	1.6660	1.7037	1.6470	1.7231	1.6277	1.7428	1.6083	1.7631	1.5885	1.7837
108	1.6676	1.7050	1.6488	1.7241	1.6297	1.7437	1.6104	1.7637	1.5909	1.7841
109	1.6692	1.7062	1.6505	1.7252	1.6317	1.7446	1.6125	1.7644	1.5932	1.7846
110	1.6708	1.7074	1.6523	1.7262	1.6336	1.7455	1.6146	1.7651	1.5955	1.7851
111	1.6723	1.7086	1.6540	1.7273	1.6355	1.7463	1.6167	1.7657	1.5977	1.7855
112	1.6738	1.7098	1.6557	1.7283	1.6373	1.7472	1.6187	1.7664	1.5999	1.7860
113	1.6753	1.7110	1.6574	1.7293	1.6391	1.7480	1.6207	1.7670	1.6021	1.7864
114	1.6768	1.7122	1.6590	1.7303	1.6410	1.7488	1.6227	1.7677	1.6042	1.7869
115	1.6783	1.7133	1.6606	1.7313	1.6427	1.7496	1.6246	1.7683	1.6063	1.7874
116	1.6797	1.7145	1.6622	1.7323	1.6445	1.7504	1.6265	1.7690	1.6084	1.7878
117	1.6812	1.7156	1.6638	1.7332	1.6462	1.7512	1.6284	1.7696	1.6105	1.7883
118	1.6826	1.7167	1.6653	1.7342	1.6479	1.7520	1.6303	1.7702	1.6125	1.7887
119	1.6839	1.7178	1.6669	1.7352	1.6496	1.7528	1.6321	1.7709	1.6145	1.7892
120	1.6853	1.7189	1.6684	1.7361	1.6513	1.7536	1.6339	1.7715	1.6164	1.7896
121	1.6867	1.7200	1.6699	1.7370	1.6529	1.7544	1.6357	1.7721	1.6184	1.7901
122	1.6880	1.7210	1.6714	1.7379	1.6545	1.7552	1.6375	1.7727	1.6203	1.7905
123	1.6893	1.7221	1.6728	1.7388	1.6561	1.7559	1.6392	1.7733	1.6222	1.7910
124	1.6906	1.7231	1.6743	1.7397	1.6577	1.7567	1.6409	1.7739	1.6240	1.7914
125	1.6919	1.7241	1.6757	1.7406	1.6592	1.7574	1.6426	1.7745	1.6258	1.7919
126	1.6932	1.7252	1.6771	1.7415	1.6608	1.7582	1.6443	1.7751	1.6276	1.7923
127	1.6944	1.7261	1.6785	1.7424	1.6623	1.7589	1.6460	1.7757	1.6294	1.7928
128	1.6957	1.7271	1.6798	1.7432	1.6638	1.7596	1.6476	1.7763	1.6312	1.7932
129	1.6969	1.7281	1.6812	1.7441	1.6653	1.7603	1.6492	1.7769	1.6329	1.7937
130	1.6981	1.7291	1.6825	1.7449	1.6667	1.7610	1.6508	1.7774	1.6346	1.7941
131	1.6993	1.7301	1.6838	1.7458	1.6682	1.7617	1.6523	1.7780	1.6363	1.7945
132	1.7005	1.7310	1.6851	1.7466	1.6696	1.7624	1.6539	1.7786	1.6380	1.7950
133	1.7017	1.7319	1.6864	1.7474	1.6710	1.7631	1.6554	1.7791	1.6397	1.7954
134	1.7028	1.7329	1.6877	1.7482	1.6724	1.7638	1.6569	1.7797	1.6413	1.7958
135	1.7040	1.7338	1.6889	1.7490	1.6738	1.7645	1.6584	1.7802	1.6429	1.7962
136	1.7051	1.7347	1.6902	1.7498	1.6751	1.7652	1.6599	1.7808	1.6445	1.7967

Tabel Durbin-Watson (DW), $\alpha = 5\%$

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
137	1.7062	1.7356	1.6914	1.7506	1.6765	1.7659	1.6613	1.7813	1.6461	1.7971
138	1.7073	1.7365	1.6926	1.7514	1.6778	1.7665	1.6628	1.7819	1.6476	1.7975
139	1.7084	1.7374	1.6938	1.7521	1.6791	1.7672	1.6642	1.7824	1.6491	1.7979
140	1.7095	1.7382	1.6950	1.7529	1.6804	1.7678	1.6656	1.7830	1.6507	1.7984
141	1.7106	1.7391	1.6962	1.7537	1.6817	1.7685	1.6670	1.7835	1.6522	1.7988
142	1.7116	1.7400	1.6974	1.7544	1.6829	1.7691	1.6684	1.7840	1.6536	1.7992
143	1.7127	1.7408	1.6985	1.7552	1.6842	1.7697	1.6697	1.7846	1.6551	1.7996
144	1.7137	1.7417	1.6996	1.7559	1.6854	1.7704	1.6710	1.7851	1.6565	1.8000
145	1.7147	1.7425	1.7008	1.7566	1.6866	1.7710	1.6724	1.7856	1.6580	1.8004
146	1.7157	1.7433	1.7019	1.7574	1.6878	1.7716	1.6737	1.7861	1.6594	1.8008
147	1.7167	1.7441	1.7030	1.7581	1.6890	1.7722	1.6750	1.7866	1.6608	1.8012
148	1.7177	1.7449	1.7041	1.7588	1.6902	1.7729	1.6762	1.7871	1.6622	1.8016
149	1.7187	1.7457	1.7051	1.7595	1.6914	1.7735	1.6775	1.7876	1.6635	1.8020
150	1.7197	1.7465	1.7062	1.7602	1.6926	1.7741	1.6788	1.7881	1.6649	1.8024
151	1.7207	1.7473	1.7072	1.7609	1.6937	1.7747	1.6800	1.7886	1.6662	1.8028
152	1.7216	1.7481	1.7083	1.7616	1.6948	1.7752	1.6812	1.7891	1.6675	1.8032
153	1.7226	1.7488	1.7093	1.7622	1.6959	1.7758	1.6824	1.7896	1.6688	1.8036
154	1.7235	1.7496	1.7103	1.7629	1.6971	1.7764	1.6836	1.7901	1.6701	1.8040
155	1.7244	1.7504	1.7114	1.7636	1.6982	1.7770	1.6848	1.7906	1.6714	1.8044
156	1.7253	1.7511	1.7123	1.7642	1.6992	1.7776	1.6860	1.7911	1.6727	1.8048
157	1.7262	1.7519	1.7133	1.7649	1.7003	1.7781	1.6872	1.7915	1.6739	1.8052
158	1.7271	1.7526	1.7143	1.7656	1.7014	1.7787	1.6883	1.7920	1.6751	1.8055
159	1.7280	1.7533	1.7153	1.7662	1.7024	1.7792	1.6895	1.7925	1.6764	1.8059
160	1.7289	1.7541	1.7163	1.7668	1.7035	1.7798	1.6906	1.7930	1.6776	1.8063
161	1.7298	1.7548	1.7172	1.7675	1.7045	1.7804	1.6917	1.7934	1.6788	1.8067
162	1.7306	1.7555	1.7182	1.7681	1.7055	1.7809	1.6928	1.7939	1.6800	1.8070
163	1.7315	1.7562	1.7191	1.7687	1.7066	1.7814	1.6939	1.7943	1.6811	1.8074
164	1.7324	1.7569	1.7200	1.7693	1.7075	1.7820	1.6950	1.7948	1.6823	1.8078
165	1.7332	1.7576	1.7209	1.7700	1.7085	1.7825	1.6960	1.7953	1.6834	1.8082
166	1.7340	1.7582	1.7218	1.7706	1.7095	1.7831	1.6971	1.7957	1.6846	1.8085
167	1.7348	1.7589	1.7227	1.7712	1.7105	1.7836	1.6982	1.7961	1.6857	1.8089
168	1.7357	1.7596	1.7236	1.7718	1.7115	1.7841	1.6992	1.7966	1.6868	1.8092
169	1.7365	1.7603	1.7245	1.7724	1.7124	1.7846	1.7002	1.7970	1.6879	1.8096
170	1.7373	1.7609	1.7254	1.7730	1.7134	1.7851	1.7012	1.7975	1.6890	1.8100
171	1.7381	1.7616	1.7262	1.7735	1.7143	1.7856	1.7023	1.7979	1.6901	1.8103
172	1.7389	1.7622	1.7271	1.7741	1.7152	1.7861	1.7033	1.7983	1.6912	1.8107
173	1.7396	1.7629	1.7279	1.7747	1.7162	1.7866	1.7042	1.7988	1.6922	1.8110
174	1.7404	1.7635	1.7288	1.7753	1.7171	1.7872	1.7052	1.7992	1.6933	1.8114
175	1.7412	1.7642	1.7296	1.7758	1.7180	1.7877	1.7062	1.7996	1.6943	1.8117
176	1.7420	1.7648	1.7305	1.7764	1.7189	1.7881	1.7072	1.8000	1.6954	1.8121
177	1.7427	1.7654	1.7313	1.7769	1.7197	1.7886	1.7081	1.8005	1.6964	1.8124
178	1.7435	1.7660	1.7321	1.7775	1.7206	1.7891	1.7091	1.8009	1.6974	1.8128
179	1.7442	1.7667	1.7329	1.7780	1.7215	1.7896	1.7100	1.8013	1.6984	1.8131
180	1.7449	1.7673	1.7337	1.7786	1.7224	1.7901	1.7109	1.8017	1.6994	1.8135
181	1.7457	1.7679	1.7345	1.7791	1.7232	1.7906	1.7118	1.8021	1.7004	1.8138
182	1.7464	1.7685	1.7353	1.7797	1.7241	1.7910	1.7128	1.8025	1.7014	1.8141
183	1.7471	1.7691	1.7360	1.7802	1.7249	1.7915	1.7137	1.8029	1.7023	1.8145
184	1.7478	1.7697	1.7368	1.7807	1.7257	1.7920	1.7146	1.8033	1.7033	1.8148
185	1.7485	1.7702	1.7376	1.7813	1.7266	1.7924	1.7155	1.8037	1.7042	1.8151
186	1.7492	1.7708	1.7384	1.7818	1.7274	1.7929	1.7163	1.8041	1.7052	1.8155
187	1.7499	1.7714	1.7391	1.7823	1.7282	1.7933	1.7172	1.8045	1.7061	1.8158
188	1.7506	1.7720	1.7398	1.7828	1.7290	1.7938	1.7181	1.8049	1.7070	1.8161
189	1.7513	1.7725	1.7406	1.7833	1.7298	1.7942	1.7189	1.8053	1.7080	1.8165
190	1.7520	1.7731	1.7413	1.7838	1.7306	1.7947	1.7198	1.8057	1.7089	1.8168
191	1.7526	1.7737	1.7420	1.7843	1.7314	1.7951	1.7206	1.8061	1.7098	1.8171
192	1.7533	1.7742	1.7428	1.7848	1.7322	1.7956	1.7215	1.8064	1.7107	1.8174
193	1.7540	1.7748	1.7435	1.7853	1.7329	1.7960	1.7223	1.8068	1.7116	1.8178
194	1.7546	1.7753	1.7442	1.7858	1.7337	1.7965	1.7231	1.8072	1.7124	1.8181
195	1.7553	1.7759	1.7449	1.7863	1.7345	1.7969	1.7239	1.8076	1.7133	1.8184
196	1.7559	1.7764	1.7456	1.7868	1.7352	1.7973	1.7247	1.8079	1.7142	1.8187
197	1.7566	1.7769	1.7463	1.7873	1.7360	1.7977	1.7255	1.8083	1.7150	1.8190
198	1.7572	1.7775	1.7470	1.7878	1.7367	1.7982	1.7263	1.8087	1.7159	1.8193
199	1.7578	1.7780	1.7477	1.7882	1.7374	1.7986	1.7271	1.8091	1.7167	1.8196
200	1.7584	1.7785	1.7483	1.7887	1.7382	1.7990	1.7279	1.8094	1.7176	1.8199

Lampiran 5. Tabel Penelitian Distribusi F atau F Tabel

Titik Persentase Distribusi F untuk Probabilita = 0,05

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	161	199	216	225	230	234	237	239	241	242	243	244	245	245	246
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40	19.40	19.41	19.42	19.42	19.43
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79	8.76	8.74	8.73	8.71	8.70
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96	5.94	5.91	5.89	5.87	5.86
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74	4.70	4.68	4.66	4.64	4.62
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06	4.03	4.00	3.98	3.96	3.94
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64	3.60	3.57	3.55	3.53	3.51
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35	3.31	3.28	3.26	3.24	3.22
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14	3.10	3.07	3.05	3.03	3.01
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98	2.94	2.91	2.89	2.86	2.85
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85	2.82	2.79	2.76	2.74	2.72
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75	2.72	2.69	2.66	2.64	2.62
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67	2.63	2.60	2.58	2.55	2.53
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60	2.57	2.53	2.51	2.48	2.46
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54	2.51	2.48	2.45	2.42	2.40
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49	2.46	2.42	2.40	2.37	2.35
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45	2.41	2.38	2.35	2.33	2.31
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41	2.37	2.34	2.31	2.29	2.27
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38	2.34	2.31	2.28	2.26	2.23
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35	2.31	2.28	2.25	2.22	2.20
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32	2.28	2.25	2.22	2.20	2.18
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30	2.26	2.23	2.20	2.17	2.15
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27	2.24	2.20	2.18	2.15	2.13
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25	2.22	2.18	2.15	2.13	2.11
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24	2.20	2.16	2.14	2.11	2.09
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22	2.18	2.15	2.12	2.09	2.07
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20	2.17	2.13	2.10	2.08	2.06
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19	2.15	2.12	2.09	2.06	2.04
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18	2.14	2.10	2.08	2.05	2.03
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16	2.13	2.09	2.06	2.04	2.01
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32	2.25	2.20	2.15	2.11	2.08	2.05	2.03	2.00
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31	2.24	2.19	2.14	2.10	2.07	2.04	2.01	1.99
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13	2.09	2.06	2.03	2.00	1.98
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12	2.08	2.05	2.02	1.99	1.97
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11	2.07	2.04	2.01	1.99	1.96
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28	2.21	2.15	2.11	2.07	2.03	2.00	1.98	1.95
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.20	2.14	2.10	2.06	2.02	2.00	1.97	1.95
38	4.10	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09	2.05	2.02	1.99	1.96	1.94
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08	2.04	2.01	1.98	1.95	1.93
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08	2.04	2.00	1.97	1.95	1.92
41	4.08	3.23	2.83	2.60	2.44	2.33	2.24	2.17	2.12	2.07	2.03	2.00	1.97	1.94	1.92
42	4.07	3.22	2.83	2.59	2.44	2.32	2.24	2.17	2.11	2.06	2.03	1.99	1.96	1.94	1.91
43	4.07	3.21	2.82	2.59	2.43	2.32	2.23	2.16	2.11	2.06	2.02	1.99	1.96	1.93	1.91
44	4.06	3.21	2.82	2.58	2.43	2.31	2.23	2.16	2.10	2.05	2.01	1.98	1.95	1.92	1.90
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05	2.01	1.97	1.94	1.92	1.89

Titik Persentase Distribusi F untuk Probabilita = 0,05

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04	2.00	1.97	1.94	1.91	1.89
47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04	2.00	1.96	1.93	1.91	1.88
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03	1.99	1.96	1.93	1.90	1.88
49	4.04	3.19	2.79	2.56	2.40	2.29	2.20	2.13	2.08	2.03	1.99	1.96	1.93	1.90	1.88
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03	1.99	1.95	1.92	1.89	1.87
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02	1.98	1.95	1.92	1.89	1.87
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02	1.98	1.94	1.91	1.89	1.86
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01	1.97	1.93	1.90	1.88	1.85
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00	1.96	1.92	1.89	1.87	1.84
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00	1.96	1.92	1.89	1.86	1.84
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99	1.95	1.92	1.89	1.86	1.84
61	4.00	3.15	2.76	2.52	2.37	2.25	2.16	2.09	2.04	1.99	1.95	1.91	1.88	1.86	1.83
62	4.00	3.15	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.99	1.95	1.91	1.88	1.85	1.83
63	3.99	3.14	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
64	3.99	3.14	2.75	2.52	2.36	2.24	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
65	3.99	3.14	2.75	2.51	2.36	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.85	1.82
66	3.99	3.14	2.74	2.51	2.35	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.84	1.82
67	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.98	1.93	1.90	1.87	1.84	1.82
68	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.97	1.93	1.90	1.87	1.84	1.82
69	3.98	3.13	2.74	2.50	2.35	2.23	2.15	2.08	2.02	1.97	1.93	1.90	1.86	1.84	1.81
70	3.98	3.13	2.74	2.50	2.35	2.23	2.14	2.07	2.02	1.97	1.93	1.89	1.86	1.84	1.81
71	3.98	3.13	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.97	1.93	1.89	1.86	1.83	1.81
72	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
73	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
74	3.97	3.12	2.73	2.50	2.34	2.22	2.14	2.07	2.01	1.96	1.92	1.89	1.85	1.83	1.80
75	3.97	3.12	2.73	2.49	2.34	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.83	1.80
76	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.82	1.80
77	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.96	1.92	1.88	1.85	1.82	1.80
78	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.80
79	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.79
80	3.96	3.11	2.72	2.49	2.33	2.21	2.13	2.06	2.00	1.95	1.91	1.88	1.84	1.82	1.79
81	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.82	1.79
82	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.81	1.79
83	3.96	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.91	1.87	1.84	1.81	1.79
84	3.95	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.90	1.87	1.84	1.81	1.79
85	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94	1.90	1.87	1.84	1.81	1.79
86	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94	1.90	1.87	1.84	1.81	1.78
87	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94	1.90	1.87	1.83	1.81	1.78
88	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94	1.90	1.86	1.83	1.81	1.78
89	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.90	1.86	1.83	1.80	1.78
90	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.90	1.86	1.83	1.80	1.78

Titik Persentase Distribusi F untuk Probabilita = 0,05

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
91	3.95	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94	1.90	1.86	1.83	1.80	1.78
92	3.94	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94	1.89	1.86	1.83	1.80	1.78
93	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.83	1.80	1.78
94	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.83	1.80	1.77
95	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.82	1.80	1.77
96	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93	1.89	1.85	1.82	1.80	1.77
97	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93	1.89	1.85	1.82	1.80	1.77
98	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93	1.89	1.85	1.82	1.79	1.77
99	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93	1.89	1.85	1.82	1.79	1.77
100	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.97	1.93	1.89	1.85	1.82	1.79	1.77
101	3.94	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.93	1.88	1.85	1.82	1.79	1.77
102	3.93	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.77
103	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
104	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
105	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.81	1.79	1.76
106	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
107	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
108	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.78	1.76
109	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
110	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
111	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
112	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.96	1.92	1.88	1.84	1.81	1.78	1.76
113	3.93	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.92	1.87	1.84	1.81	1.78	1.76
114	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
115	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
116	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
117	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
118	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
119	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
120	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
121	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
122	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
123	3.92	3.07	2.68	2.45	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
124	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
125	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
126	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.87	1.83	1.80	1.77	1.75
127	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
128	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
129	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
130	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
131	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
132	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
133	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
134	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
135	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.82	1.79	1.77	1.74

Lampiran 6. Hasil Output SPSS

A. Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Beban Pajak Kini	138	.00	.20	.0244	.02708
Beban Pajak Tangguhan	138	.00	.11	.0050	.01421
Aset Pajak Tangguhan	138	-.92	18.60	.2319	1.72087
Perencanaan Pajak	138	.00	22.65	1.0107	2.00737
Manajemen Laba	138	-.67	.88	.1512	.39582
Valid N (listwise)	138				

Sumber : Data diolah Output SPSS Versi 25

B. Uji Asumsi Klasik

1) Uji Normalitas

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		138
Normal Parameters ^{a,b}	Mean	-.0171630
	Std. Deviation	.18789680
Most Extreme Differences	Absolute	.031
	Positive	.031
	Negative	-.028
Test Statistic		.031
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Sumber : Hasil Olah Data SPSS ver 25

2) Uji Multikolinieritas

Uji Multikolinieritas

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.126	.018		6.989	.000		
	Beban Pajak Kini	1.298	.440	.235	2.949	.004	.993	1.007
	Beban Pajak Tangguhan	.545	.837	.052	.651	.516	.998	1.002
	Aset Pajak Tangguhan	-.026	.007	-.303	-3.810	.000	.999	1.001
	Perencanaan Pajak	-.003	.006	-.044	-.548	.584	.993	1.007
a. Dependent Variable: Y_Manajemen Laba								

Sumber : Data diolah Output SPSS Versi 25

3) Uji Autokorelasi

Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.397 ^a	.158	.133	.13902	2.135
a. Predictors: (Constant), Perencanaan Pajak, Aset Pajak Tangguhan, Beban Pajak Tangguhan, Beban Pajak Kini					
b. Dependent Variable: Y_Manajemen Laba					

Sumber : Data diolah Output SPSS Versi 25

4) Uji Heteroskedastisitas

Uji Heteroskedastisitas

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.124	.008		16.444	.000
	Beban Pajak Kini	.068	.184	.032	.367	.714
	Beban Pajak Tangguhan	-.074	.351	-.018	-.211	.833
	Aset Pajak Tangguhan	-.001	.003	-.019	-.225	.822
	Perencanaan Pajak	-.002	.002	-.060	-.695	.488
a. Dependent Variable: Ares						

Sumber : Data diolah Output SPSS Versi 25

C. Pengujian Hipotesis

Uji Regresi Linear Berganda

Uji Regresi Linear Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.126	.018		6.989	.000
	Beban Pajak Kini	1.298	.440	.235	2.949	.004
	Beban Pajak Tangguhan	.545	.837	.052	.651	.516
	Aset Pajak Tangguhan	-.026	.007	-.303	-3.810	.000
	Perencanaan Pajak	-.003	.006	-.044	-.548	.584
a. Dependent Variable: Y_Manajemen Laba						

Sumber : Data diolah Output SPSS Versi 25

1) Uji Koefisien Determinasi

Uji Koefisien Determinasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.397 ^a	.158	.133	.13902	2.135
a. Predictors: (Constant), Perencanaan Pajak, Aset Pajak Tangguhan, Beban Pajak Tangguhan, Beban Pajak Kini					
b. Dependent Variable: Y_Manajemen Laba					

Sumber : Data diolah Output SPSS Versi 25

2) Uji Kelayakan Model (Uji f)

Uji Kelayakan Model (Uji f)

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.482	4	.120	6.233	.000 ^b
	Residual	2.570	133	.019		
	Total	3.052	137			
a. Dependent Variable: Y_Manajemen Laba						
b. Predictors: (Constant), Perencanaan Pajak, Aset Pajak Tangguhan, Beban Pajak Tangguhan, Beban Pajak Kini						

Sumber : Data diolah Output SPSS Versi 25

3) Uji Hipotesis (Uji t)

Uji Hipotesis (Uji t)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.126	.018		6.989	.000
	Beban Pajak Kini	1.298	.440	.235	2.949	.004
	Beban Pajak Tangguhan	.545	.837	.052	.651	.516
	Aset Pajak Tangguhan	-.026	.007	-.303	-3.810	.000
	Perencanaan Pajak	-.003	.006	-.044	-.548	.584
a. Dependent Variable: Y_Manajemen Laba						

Sumber : Data diolah Output SPSS Versi 25