

LAMPIRAN



Lampiran 1

Daftar Nama Sampel Perusahaan

No	Nama Perusahaan	Kode
1	Indocement Tunggul Prakasa	INTP
2	Semen Baturaja Persero	SMBR
3	Asahimas Flat Glass	AMFG
4	Arwana Citra Mulia	ARNA
5	Alaska Industriando	ALKA
6	Alumindo Liht Metal	ALMI
7	Beton Jaya Manunggal	BTON
8	Gunawan Dianjaya Steel	GDST
9	Indai Alumunium Industry	INAI
10	Steel pipe Industry of ind	ISSP
11	Jakarta Kyoei Steel Work	JKSW
12	Jaya Pari Steel	JPRS
13	Lion Metal Steel	LION
14	Lionmesh Prima	LMSH
15	Budi Acid Jaya	BUDI
16	Duta Pertiwi Nusantara	DPNS
17	Ekadharma International	EKAD
18	Intan Wijaya International	INCI
19	Indo Acitama	SRSN
20	Arha Karya Prima Industry	AKPI
21	Asiaplast Industries	APLI
22	Berlina	BRNA
23	Champion Pasific Indonesia	IGAR
24	Indofarma	INAF
25	Siwani Makmur	SIMA
26	Kimia Farma	KAEF
27	Merck	MERK
28	Charoen Pokphand Indo	CPIN
29	Japta Comfeed Indonesia	JPFA
30	Malindo Feedmill	MAIN
31	Sierad produce	SIPD
32	Tirta mahakan resources	TIRT
33	Alkido naratama	ALDO
34	Fajar surya wiseša	FASW
35	Kertas basuki rachmat Indo	KBRI
36	Suparma	SPMA
37	Pyridam Farma	PYFA
38	Astra International	ASII
39	Astra Auto Part	AUTO
40	Industy Jamu dan Far	SIDO
41	Taisho Pharmaceuntic	SQBB
42	Indospring	INDS
43	Multi Prima Sejahtera	LPIN
44	Tempo Scan Pasific	TSCP
45	Selamat sempurna	SMSM
46	Pan Asia Indosyntec	PBRX
47	Ades Water Indonesia	ADES
48	Sunson Textile Manuf	SSTM

49	Trisula International	TRIS
50	Nusantara Inti Corpora	UNIT
51	Martina Beto	MBTO
52	Jembo Cable Compan	JECC
53	KMI wire an Cable	KBLI
54	Supreme Cable Manu	SCCO
55	Voksel Electric	VOKS
56	Cahaya Kalbar	CEKA
57	Delta Djakarta	DLTA
58	Indofood CBP	ICBP
59	Indofood Sukses	INDF
60	Holcim Indo	SMCB
61	Semen Gresik	SMGR
62	Keramika Indo	KIAS
63	Mulia Industrindo	MLIA
64	Suryotodo Indo	TOTO
65	Kedaung Indag	KICI
66	Mandom Indo	TCID
67	Mustika Ratu	MREI
68	Martina Berto	MBTO
69	White Horse	WEHA
70	Wahana Pronatural	WAPO
71	Multi Bintang indo	MLBI
72	Mayora Indah	MYOR
73	Nippon Indosari	ROTI
74	Sekar Laut	SKLT
75	Mandom Indonesia	TCID
76	Ultrajaya Milk	ULTJ
77	Gudang Garam	GGRM
78	Hanjay Mandala	HMSP
79	Bentoel International	RMBA
80	Langen Makmur Indus	LMPI

Lampiran 2

Variabel	Pengukuran/Indikator
Audit Delay	Rentang waktu yang diperoleh dari tanggal pada laporan keuangan dengan tanggal pada laporan audit yang telah ditandatangani
Profitabilitas	$ROA = \frac{LabaSetelahPajak}{TotalAsset}$
Solvabilitas	$DER = \frac{TotalUtang}{TotalEkuitas}$
Ukuran perusahaan	Natural logTotal aset
Reputasi KAP	Nilai 1 untuk KAP yang berafiliasi dengan KAP Big Four, dan nilai 0 untuk yang tidak berafiliasi
Opini Audit	Nilai 1 untuk opini wajar tanpa pengecualian, dan nilai 0 untuk selain pendapat tersebut

Nilai Setiap Variabel

NO	Kode Perusahaan	Tahun	Audit Delay	Profitabilitas	Solvabilitas	Ukuran Perusahaan	Reputasi KAP	Opini Audit
			Rentang laporan keuangan	ROA	DER	LogTotal aset	Dummy	Dummy
1	INTP	2014	64	1.2810	-0.3010	4.4607	1	1
2		2015	69	1.1875	-0.3010	4.4415	1	1
3		2016	72	1.1271	-0.3979	4.4793	1	1
4	SMBR	2014	84	1.0792	0.9542	3.4666	1	1
5		2015	44	1.0414	1.0414	3.5143	1	1
6		2016	72	1.0414	1.6021	3.6403	1	1
7	AMFG	2014	84	1.3304	1.4346	3.5962	1	1
8		2015	88	1.3139	1.4150	3.6305	1	1
9		2016	68	1.5391	1.7235	3.7407	1	1
10	ARNA	2014	49	1.3222	1.5798	3.1000	1	1
11		2015	58	0.6990	1.7782	3.1556	1	1

12		2016	67	0.7782	1.7993	3.1884	1	1
13	ALKA	2014	86	0.0792	2.4709	5.3897	0	1
14		2015	88	0.0650	2.1243	5.1603	0	0
15		2016	86	0.4230	2.0919	5.1355	0	1
16	ALMI	2014	83	1.0000	2.6268	3.5075	0	1
17		2015	87	0.9800	2.4585	3.3402	0	0
18		2016	86	0.8700	2.6368	3.3330	0	0
19	BTON	2014	84	0.6365	1.2676	5.2408	1	0
20		2015	83	0.6484	1.3581	5.2627	1	0
21		2016	82	0.5276	1.3714	4.2487	1	0
22	GDST	2014	76	0.4520	1.7619	3.1326	0	0
23		2015	80	0.4500	1.6738	3.0730	0	0
24		2016	79	0.4014	1.7087	3.0993	0	0
25	INAI	2014	79	0.3979	0.8021	5.9512	1	0
26		2015	87	0.3324	0.6580	3.1242	1	0
27		2016	118	0.4249	0.6222	3.1268	1	1
28	ISSP	2014	70	0.5911	2.1335	3.7358	0	0
29		2015	108	0.4624	2.0531	3.7362	0	0
30		2016	87	0.2304	2.1072	3.7811	0	1
31	JKWS	2014	86	0.4530	1.8790	5.4814	0	0
32		2015	87	0.4300	1.8700	4.4237	0	0
33		2016	86	0.5430	1.7700	6.4367	0	1
34	JPRS	2014	82	1.1200	0.8122	5.5705	0	0
35		2015	81	1.0340	0.9671	5.5602	0	0

36		2016	82	1.0340	1.1458	5.5457	0	1
37	LION	2014	75	0.9031	-0.3768	5.7819	0	1
38		2015	81	0.8573	-0.3872	4.8057	0	0
39		2016	79	0.7903	-0.3372	5.8362	0	1
40	LMSH	2014	70	0.7316	-0.6021	5.1493	0	1
41		2015	81	0.1614	-0.7212	5.1264	0	0
42		2016	74	0.5843	-0.4089	5.2117	0	1
43	BUDI	2014	79	0.0792	2.1461	3.3939	0	1
44		2015	80	-0.2218	2.0874	3.5140	0	1
45		2016	79	0.1139	1.9961	3.4670	0	1
46	DPNS	2014	84	0.7324	1.1436	5.4296	1	1
47		2015	89	0.5551	1.1383	5.4385	1	1
48		2016	79	0.5289	1.0962	5.4715	1	1
49	EKAD	2014	79	0.9956	1.7298	5.6146	0	1
50		2015	77	1.0817	1.5247	5.5907	0	0
51		2016	76	1.1109	1.2711	5.8467	0	0
52	INCI	2014	83	0.8451	0.9031	5.1695	0	0
53		2015	70	1.2630	1.0000	5.2293	0	0
54		2016	83	1.6023	1.0414	5.4303	0	0
55	SRSN	2014	86	1.4520	1.6384	5.6674	1	1
56		2015	70	1.4313	1.8377	5.7590	1	1
57		2016	77	1.3980	1.8941	4.8556	1	1
58	AKPI	2014	99	1.1931	2.0640	3.3477	1	1
59		2015	76	-0.0177	2.2050	3.4598	1	1

60		2016	81	0.3010	2.1257	3.4175	1	1
61	APLI	2014	79	0.5502	1.3349	5.4364	1	1
62		2015	87	-0.2218	1.5943	4.4894	1	1
63		2016	73	0.9020	1.4411	5.4976	1	1
64	BRNA	2014	82	1.4530	0.4362	3.1252	0	0
65		2015	89	1.6400	0.0792	3.2603	0	0
66		2016	87	1.7450	0.0128	3.3197	0	0
67	IGAR	2014	40	0.9694	-0.4437	4.5448	0	0
68		2015	48	0.8960	-0.6198	5.5843	0	0
69		2016	46	1.0269	-0.7447	5.6429	0	0
70	INAF	2014	51	-0.2291	2.0449	3.0962	0	0
71		2015	54	-0.0362	2.2007	3.1855	0	0
72		2016	52	-0.1230	2.1460	3.1402	0	0
73	SIMA	2014	85	0.2304	1.5441	4.7966	0	1
74		2015	58	0.3420	1.0414	4.6029	0	1
75		2016	69	0.2300	1.0792	4.6042	0	1
76	KAEF	2014	51	0.9289	1.8809	3.4789	0	1
77		2015	52	0.8814	1.8262	3.5358	0	0
78		2016	52	0.7634	2.0131	3.6639	0	0
79	MERK	2014	58	1.4086	-0.5086	5.8519	0	0
80		2015	63	1.3467	-0.4559	5.8073	0	1
81		2016	60	1.3156	-0.5528	5.8715	0	1
82	CPIN	2014	86	0.5450	-0.0555	4.3239	1	1
83		2015	88	0.6560	-0.0223	4.3965	1	1

84		2016	68	0.4560	-0.1487	4.3839	1	1
85	JPFA	2014	56	0.3424	0.1461	4.1975	0	0
86		2015	81	0.4314	0.0414	4.2345	0	0
87		2016	56	0.3424	-0.2218	4.2845	0	0
88	MAIN	2014	86	0.8760	2.2425	3.5479	0	1
89		2015	83	0.9800	2.1047	3.5979	0	1
90		2016	68	0.8692	1.9561	3.5932	0	1
91	SIPD	2014	86	0.7930	0.0682	3.4470	0	1
92		2015	68	0.6500	0.3139	3.3514	0	1
93		2016	76	0.4597	0.0969	3.4094	0	1
94	TIRT	2014	84	0.4456	2.9398	5.8552	0	1
95		2015	82	0.3560	2.8676	5.8826	0	1
96		2016	82	0.6405	2.7352	5.9117	0	0
97	ALDO	2014	77	0.4771	2.1239	5.5631	0	1
98		2015	77	0.6021	2.1271	5.5666	0	0
99		2016	72	0.4771	2.0170	5.6131	0	1
100	FASW	2014	69	0.2041	-0.1549	3.7467	1	1
101		2015	67	0.4000	-0.1549	3.8447	1	0
102		2016	77	0.9590	-0.2218	3.9336	1	1
103	KBRI	2014	82	0.6021	1.9633	3.1133	0	0
104		2015	67	0.6990	2.2536	3.1629	0	0
105		2016	89	0.7782	2.3043	3.1014	0	0
106	SPMA	2014	72	0.7160	2.5626	3.3204	1	1
107		2015	67	0.6500	1.9689	3.3395	1	0

108		2016	88	0.4914	2.3915	3.3341	1	0
109	PYFA	2014	75	0.1875	1.8905	5.2369	0	1
110		2015	60	0.2856	1.7636	5.2040	0	0
111		2016	72	0.4886	1.7660	5.2229	0	0
112	ASII	2014	57	0.9542	0.0000	5.3730	1	1
113		2015	64	0.7782	-0.0458	5.3899	1	1
114		2016	56	0.8451	-0.0458	5.4181	1	1
115	AUTO	2014	51	0.8195	-0.3979	4.1580	1	1
116		2015	79	0.3617	-0.3979	4.1565	1	1
117		2016	49	0.5185	-0.3979	4.1647	1	0
118	SIDO	2014	53	1.1694	-1.0000	2.4502	1	0
119		2015	62	1.1948	-1.0000	3.4465	1	0
120		2016	73	1.1984	-1.0000	3.4752	1	1
121	SQBB	2014	86	1.5563	1.3979	5.6621	0	1
122		2015	61	1.5441	1.3222	5.6665	0	1
123		2016	88	1.5315	1.3424	5.6805	0	1
124	INDS	2014	89	0.8451	1.4014	3.3583	0	1
125		2015	67	0.9080	1.5198	3.4071	0	1
126		2016	83	0.3802	1.2967	3.3939	0	1
127	LPIN	2014	89	1.0230	-0.3979	5.2572	0	1
128		2015	89	1.0210	0.2553	5.5106	0	1
129		2016	88	1.0032	0.9191	5.6793	0	1
130	TSCP	2014	89	1.0154	1.5731	3.7489	1	1
131		2015	77	0.9196	1.6522	3.7982	1	1

132		2016	79	0.9106	1.6241	3.8186	1	1
133	SMSM	2014	89	1.3802	1.7559	3.2450	0	0
134		2015	88	1.3222	1.7324	3.3465	0	0
135		2016	88	1.3424	1.6335	3.3531	0	1
136	PBRX	2014	86	0.3243	1.9156	3.5650	0	0
137		2015	88	0.3766	2.0219	3.6462	1	0
138		2016	86	0.3892	2.1079	3.7156	1	0
139	ADES	2014	89	0.7782	-0.1427	4.7016	1	1
140		2015	87	0.6990	-0.0044	5.8151	0	1
141		2016	83	0.8451	0.0000	5.8851	0	1
142	SSTM	2014	86	0.6730	0.3010	5.8886	0	0
143		2015	87	0.7540	0.2041	5.8585	0	0
144		2016	86	0.6650	0.1903	5.8267	0	0
145	TRIS	2014	86	0.8325	1.8395	5.7200	1	0
146		2015	73	0.8633	1.8513	5.7618	1	0
147		2016	81	0.5315	1.9274	5.8060	1	0
148	UNIT	2014	84	1.5430	1.9130	5.6440	0	1
149		2015	80	1.7650	1.9520	5.6633	0	1
150		2016	82	0.8740	1.8888	5.6364	0	1
151	MBTO	2014	84	0.8790	1.6093	5.7945	0	1
152		2015	80	0.7780	1.6941	5.8122	0	1
153		2016	79	0.0934	1.7855	5.8512	0	1
154	JECC	2014	83	0.3424	2.7160	3.0269	0	0
155		2015	83	-0.7447	2.4298	3.1329	0	0

156		2016	86	0.9212	2.3747	3.2006	0	0
157	KBLI	2014	79	0.7803	-0.3468	3.1274	1	1
158		2015	80	0.8762	-0.2924	3.1906	1	0
159		2016	80	1.2358	-0.3768	3.2721	1	1
160	SCCO	2014	82	0.9170	2.0221	3.2191	1	1
161		2015	77	0.9523	1.9678	3.2487	1	1
162		2016	86	1.1430	2.0052	3.4231	1	0
163	VOKS	2014	65	1.2110	2.3207	3.1923	1	0
164		2015	96	1.5450	2.3041	3.1864	1	0
165		2016	86	0.9818	2.1742	3.2222	1	0
166	CEKA	2014	85	0.9870	0.1430	3.1086	1	1
167		2015	75	0.6870	0.1206	3.1720	1	1
168		2016	80	0.7860	-0.2147	3.1541	1	1
169	DLTA	2014	86	0.6867	1.4982	5.9989	1	0
170		2015	87	1.2634	1.3481	3.0162	1	0
171		2016	83	1.3259	1.2646	3.0781	1	0
172	ICBP	2014	71	1.0453	-0.1427	5.3985	0	1
173		2015	82	1.0531	-0.2076	5.4242	0	1
174		2016	79	1.1173	-0.2518	5.4609	0	1
175	INDF	2014	71	0.8062	0.0569	4.9349	1	1
176		2015	82	0.6232	0.0531	4.9630	1	1
177		2016	79	0.7853	-0.0605	4.9147	1	1
178	SMCB	2014	86	1.5441	2.4814	3.3485	1	0
179		2015	73	1.5315	2.1303	3.3222	1	0

180		2016	57	1.6335	2.2480	3.3570	1	0
181	SMGR	2014	86	0.6021	2.1847	4.0127	1	1
182		2015	81	1.0414	2.0719	4.0547	1	0
183		2016	72	1.0414	2.0253	4.1113	1	1
184	KIAS	2014	79	0.9445	0.0969	3.3308	1	1
185		2015	83	1.0000	0.1072	3.4323	1	1
186		2016	67	0.9814	0.0086	3.4652	1	1
187	MLIA	2014	75	0.7076	2.1055	3.5275	0	1
188		2015	87	0.7243	2.1626	3.5765	0	0
189		2016	75	0.5563	1.9633	3.7545	0	0
190	TOTO	2014	84	0.9731	1.6884	3.2702	1	1
191		2015	62	1.4183	1.3304	3.3185	1	0
192		2016	72	0.8692	1.3522	3.3395	1	0
193	KICI	2014	44	1.1075	1.4529	3.4651	1	1
194		2015	87	1.2916	1.4239	3.5489	1	1
195		2016	81	1.3216	1.3322	3.6273	1	1
196	TCID	2014	83	0.9685	1.8797	4.7652	1	1
197		2015	77	1.0086	1.8267	4.8028	1	1
198		2016	81	0.9685	1.7716	4.7990	1	1
199	MREI	2014	77	1.5551	-0.6576	4.4530	0	1
200		2015	60	1.4362	-0.0768	4.5799	0	1
201		2016	65	1.4771	-0.0453	4.6285	0	1
202	MBTO	2014	86	1.2000	1.4530	4.0343	0	0
203		2015	76	1.2120	1.4410	4.1027	0	0

204		2016	72	1.1903	1.6304	4.1294	0	0
205	WEHA	2014	68	0.5450	2.0170	5.9079	0	1
206		2015	76	0.4950	1.9912	5.8687	0	0
207		2016	72	0.4630	1.9956	5.9087	0	1
208	WAPO	2014	46	0.3430	0.0086	1.2355	1	0
209		2015	51	0.3400	0.0374	1.2386	1	0
210		2016	49	0.2300	0.0792	1.2959	1	0
211	MLBI	2014	42	1.4183	1.2122	1.5357	1	1
212		2015	44	1.0755	1.1790	1.5815	1	0
213		2016	44	1.0086	1.3345	1.6457	1	1
214	MYOR	2014	47	0.6021	1.1139	0.3430	0	1
215		2015	44	0.8590	1.2553	0.3187	0	0
216		2016	42	0.8790	1.3424	0.2693	0	1
217	ROTI	2014	71	0.8451	2.7185	0.8585	1	1
218		2015	87	0.3010	2.7316	0.8528	1	0
219		2016	82	0.3010	2.5786	0.8878	1	0
220	SKLT	2014	84	1.1569	1.9200	0.3143	1	1
221		2015	88	1.0678	1.8032	0.3872	1	1
222		2016	86	0.8149	1.8414	0.4118	1	1
223	TCID	2014	63	1.1210	-0.3188	2.0014	0	1
224		2015	87	1.2785	-0.4949	2.1266	0	0
225		2016	86	0.9760	-0.2441	2.1455	0	1
226	ULTJ	2014	64	0.9731	1.6884	0.2702	0	0
227		2015	62	1.4183	1.3304	0.3185	0	0

228		2016	63	0.8692	1.3522	0.3395	0	0
229	GGRM	2014	85	0.9685	2.1729	0.0976	0	1
230		2015	89	0.9731	2.1163	0.1578	0	1
231		2016	86	0.9031	2.1635	0.2632	0	1
232	HMSP	2014	84	0.0643	1.6093	2.7945	0	1
233		2015	80	0.0652	1.6941	2.8122	0	1
234		2016	82	0.0934	1.7855	2.8512	0	1
235	RMBA	2014	82	0.1549	2.2900	2.6788	0	1
236		2015	77	0.1432	2.2529	2.5549	0	0
237		2016	79	0.1210	2.2923	2.4842	0	1
238	LMPI	2014	68	-0.7959	2.7910	1.5150	0	1
239		2015	66	-0.5686	2.7752	1.5402	0	0
240		2016	68	-0.6970	3.2567	1.6702	0	1

Lampiran 3

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
AUDIT DELAY	240	40	118	75.59	12.967
PROFITABIITAS	240	-.796	1.765	.78886	.460785
SOLVABILITAS	240	-1.000	3.257	1.21453	1.017324
UKURAN PERUSAHAAN	240	.098	6.437	3.93057	1.472330
REPUTASI KAP	240	0	1	.44	.497
OPINI AUDIT	240	0	1	.59	.493
Valid N (listwise)	240				

Statistics

	AUDIT DELAY	PROFITABIITAS	SOLVABILITAS	UKURAN PERUSAHAAN	REPUTASI KAP	OPINI AUDIT
N Valid	240	240	240	240	240	240
Missing	0	0	0	0	0	0
Mean	75.59	.78886	1.21453	3.93057	.44	.59
Median	79.00	.84510	1.52224	3.73604	.00	1.00
Mode	86	.845	-.398	3.339 ^a	0	1
Std. Deviation	12.967	.460785	1.017324	1.472330	.497	.493
Minimum	40	-.796	-1.000	.098	0	0
Sum	18142	189.325	291.486	943.337	105	141
Perc 25	68.00	.46653	.09691	3.19436	.00	.00
entile 50	79.00	.84510	1.52224	3.73604	.00	1.00
s 75	86.00	1.07361	2.01114	5.34540	1.00	1.00

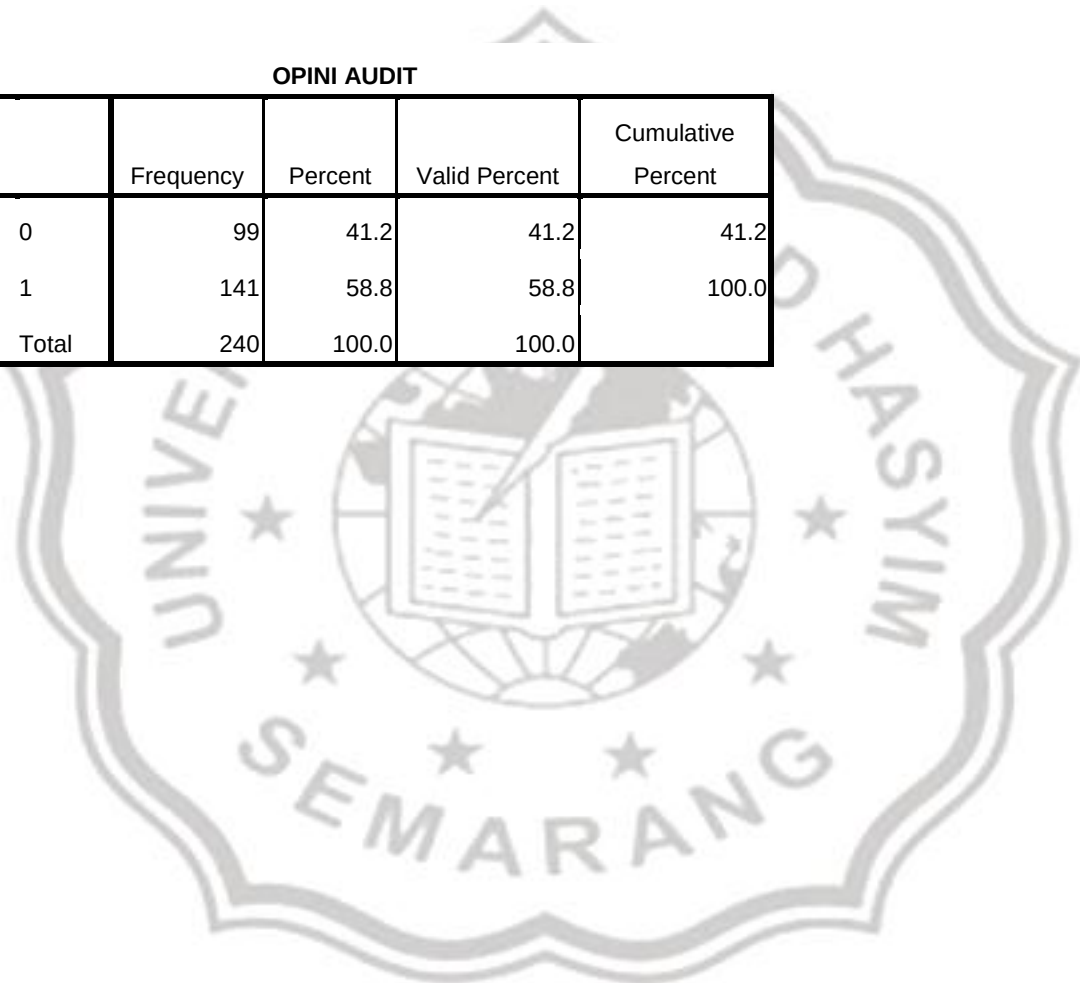
a. Multiple modes exist. The smallest value is shown

REPUTASI KAP

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	135	56.2	56.2	56.2
	1	105	43.8	43.8	100.0
	Total	240	100.0	100.0	

OPINI AUDIT

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	99	41.2	41.2	41.2
	1	141	58.8	58.8	100.0
	Total	240	100.0	100.0	



Lampiran 4

Hasil Uji Asumsi Klasik

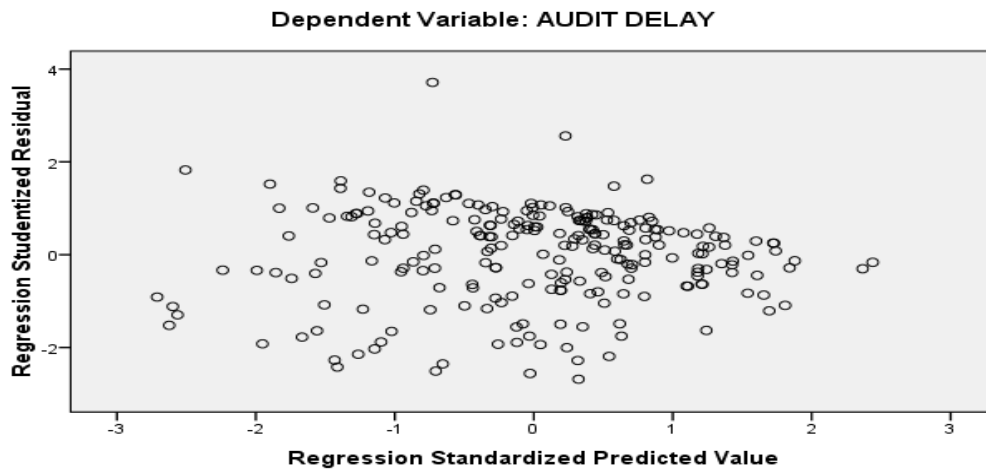
Hasil Uji Multikolinieritas

		Coefficients ^a	
		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		
	PROFITABILITAS	.913	1.095
	SOLVABILITAS	.889	1.124
	UKURAN PERUSAHAAN	.922	1.085
	REPUTASI KAP	.925	1.081
	OPINI AUDIT	.969	1.032

a. Dependent Variable: AUDIT DELAY

Hasil Uji Heteroskedastisitas

Scatterplot



Hasil uji Autokorelasi Sebelum Transformasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.329 ^a	.108	.089	12.376	1.161

a. Predictors: (Constant), OPINI AUDIT, PROFITABILITAS, UKURAN PERUSAHAAN, SOLVABILITAS, REPUTASI KAP

b. Dependent Variable: AUDIT DELAY

Hasil Uji Autokorelasi Sesudah Transformasi

Model Summary^{c,d}

Model	R	R Square ^b	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.936 ^a	.876	.873	16.14490	2.176

a. Predictors: lag_e

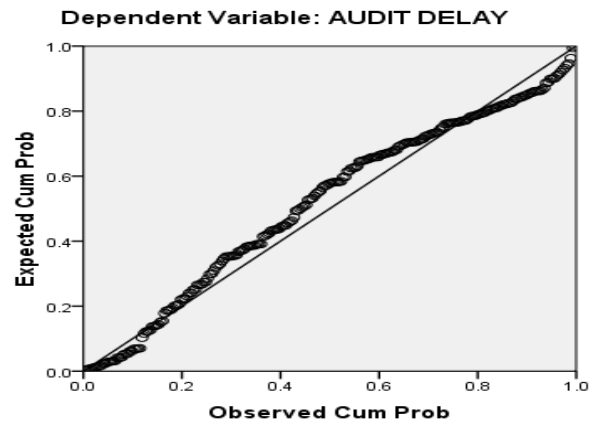
b. For regression through the origin (the no-intercept model), R Square measures the proportion of the variability in the dependent variable about the origin explained by regression. This CANNOT be compared to R Square for models which include an intercept.

c. Dependent Variable: Unstandardized Residual

d. Linear Regression through the Origin

Hasil Uji Normalitas

Normal P-P Plot of Regression Standardized Residual



Lampiran 5

Hasil analisis linear berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	61.069	3.359		18.180	.000
	Profitabilitas	1.106	1.818	.039	.608	.554
	Solvabilitas	3.674	.834	.288	4.403	.000
	ukuran perusahaan	1.992	.566	.226	3.517	.001
	reputasi KAP	.463	1.674	.018	.276	.782
	opini audit	1.969	1.649	.075	1.195	.233

a. Dependent Variable: audit delay

Hasil Uji Simultas (Uji F)

ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4753.030	5	950.606	6.277	.000 ^a
	Residual	35434.953	234	151.431		
	Total	40187.983	239			

a. Predictors: (Constant), OPINI AUDIT, PROFITABILITAS, UKURAN PERUSAHAAN, SOLVABILITAS, REPUTASI KAP

b. Dependent Variable: AUDIT DELAY

Hasil Uji Determinan (R^2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.936 ^a	.876	.873	16.14490

a. Predictors: (Constant), OPINI AUDIT, PROFITABILITAS, UKURAN PERUSAHAAN, SOLVABILITAS, REPUTASI KAP

b. Dependent Variable: AUDIT DELAY



df	Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
1		1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30884
2		0.81650	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3		0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4		0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5		0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6		0.71756	1.43976	1.94318	2.44691	3.14267	3.70743	5.20763
7		0.71114	1.41492	1.89458	2.36462	2.99795	3.49948	4.78529
8		0.70639	1.39682	1.85955	2.30600	2.89646	3.35539	4.50079
9		0.70272	1.38303	1.83311	2.26216	2.82144	3.24984	4.29681
10		0.69981	1.37218	1.81246	2.22814	2.76377	3.16927	4.14370
11		0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.02470
12		0.69548	1.35622	1.78229	2.17881	2.68100	3.05454	3.92963
13		0.69383	1.35017	1.77093	2.16037	2.65031	3.01228	3.85198
14		0.69242	1.34503	1.76131	2.14479	2.62449	2.97684	3.78739
15		0.69120	1.34061	1.75305	2.13145	2.60248	2.94671	3.73283
16		0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17		0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18		0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19		0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20		0.68695	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
21		0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22		0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23		0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24		0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46678
25		0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019

Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
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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

Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
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81	0.67753	1.29209	1.66388	1.98969	2.37327	2.63790	3.19392
82	0.67749	1.29196	1.66365	1.98932	2.37269	2.63712	3.19262
83	0.67746	1.29183	1.66342	1.98896	2.37212	2.63637	3.19135
84	0.67742	1.29171	1.66320	1.98861	2.37156	2.63563	3.19011
85	0.67739	1.29159	1.66298	1.98827	2.37102	2.63491	3.18890
86	0.67735	1.29147	1.66277	1.98793	2.37049	2.63421	3.18772
87	0.67732	1.29136	1.66256	1.98761	2.36998	2.63353	3.18657
88	0.67729	1.29125	1.66235	1.98729	2.36947	2.63286	3.18544
89	0.67726	1.29114	1.66216	1.98698	2.36898	2.63220	3.18434
90	0.67723	1.29103	1.66196	1.98667	2.36850	2.63157	3.18327
91	0.67720	1.29092	1.66177	1.98638	2.36803	2.63094	3.18222
92	0.67717	1.29082	1.66159	1.98609	2.36757	2.63033	3.18119
93	0.67714	1.29072	1.66140	1.98580	2.36712	2.62973	3.18019
94	0.67711	1.29062	1.66123	1.98552	2.36667	2.62915	3.17921
95	0.67708	1.29053	1.66105	1.98525	2.36624	2.62858	3.17825
96	0.67705	1.29043	1.66088	1.98498	2.36582	2.62802	3.17731
97	0.67703	1.29034	1.66071	1.98472	2.36541	2.62747	3.17639
98	0.67700	1.29025	1.66055	1.98447	2.36500	2.62693	3.17549
99	0.67698	1.29016	1.66039	1.98422	2.36461	2.62641	3.17460
100	0.67695	1.29007	1.66023	1.98397	2.36422	2.62589	3.17374
101	0.67693	1.28999	1.66008	1.98373	2.36384	2.62539	3.17289
102	0.67690	1.28991	1.65993	1.98350	2.36346	2.62489	3.17206
103	0.67688	1.28982	1.65978	1.98326	2.36310	2.62441	3.17125
104	0.67686	1.28974	1.65964	1.98304	2.36274	2.62393	3.17045
105	0.67683	1.28967	1.65950	1.98282	2.36239	2.62347	3.16967

Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
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121	0.67652	1.28859	1.65754	1.97976	2.35756	2.61707	3.15895
122	0.67651	1.28853	1.65744	1.97960	2.35730	2.61673	3.15838
123	0.67649	1.28847	1.65734	1.97944	2.35705	2.61639	3.15781
124	0.67647	1.28842	1.65723	1.97928	2.35680	2.61606	3.15726
125	0.67646	1.28836	1.65714	1.97912	2.35655	2.61573	3.15671
126	0.67644	1.28831	1.65704	1.97897	2.35631	2.61541	3.15617
127	0.67643	1.28825	1.65694	1.97882	2.35607	2.61510	3.15565
128	0.67641	1.28820	1.65685	1.97867	2.35583	2.61478	3.15512
129	0.67640	1.28815	1.65675	1.97852	2.35560	2.61448	3.15461
130	0.67638	1.28810	1.65666	1.97838	2.35537	2.61418	3.15411
131	0.67637	1.28805	1.65657	1.97824	2.35515	2.61388	3.15361
132	0.67635	1.28800	1.65648	1.97810	2.35493	2.61359	3.15312
133	0.67634	1.28795	1.65639	1.97796	2.35471	2.61330	3.15264
134	0.67633	1.28790	1.65630	1.97783	2.35450	2.61302	3.15217
135	0.67631	1.28785	1.65622	1.97769	2.35429	2.61274	3.15170
136	0.67630	1.28781	1.65613	1.97756	2.35408	2.61246	3.15124
137	0.67628	1.28776	1.65605	1.97743	2.35387	2.61219	3.15079
138	0.67627	1.28772	1.65597	1.97730	2.35367	2.61193	3.15034
139	0.67626	1.28767	1.65589	1.97718	2.35347	2.61166	3.14990
140	0.67625	1.28763	1.65581	1.97705	2.35328	2.61140	3.14947
141	0.67623	1.28758	1.65573	1.97693	2.35309	2.61115	3.14904
142	0.67622	1.28754	1.65566	1.97681	2.35289	2.61090	3.14862
143	0.67621	1.28750	1.65558	1.97669	2.35271	2.61065	3.14820
144	0.67620	1.28746	1.65550	1.97658	2.35252	2.61040	3.14779
145	0.67619	1.28742	1.65543	1.97646	2.35234	2.61016	3.14739

Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
161	0.67602	1.28683	1.65437	1.97481	2.34973	2.60671	3.14162
162	0.67601	1.28680	1.65431	1.97472	2.34959	2.60652	3.14130
163	0.67600	1.28677	1.65426	1.97462	2.34944	2.60633	3.14098
164	0.67599	1.28673	1.65420	1.97453	2.34930	2.60614	3.14067
165	0.67598	1.28670	1.65414	1.97445	2.34916	2.60595	3.14036
166	0.67597	1.28667	1.65408	1.97436	2.34902	2.60577	3.14005
167	0.67596	1.28664	1.65403	1.97427	2.34888	2.60559	3.13975
168	0.67595	1.28661	1.65397	1.97419	2.34875	2.60541	3.13945
169	0.67594	1.28658	1.65392	1.97410	2.34862	2.60523	3.13915
170	0.67594	1.28655	1.65387	1.97402	2.34848	2.60506	3.13886
171	0.67593	1.28652	1.65381	1.97393	2.34835	2.60489	3.13857
172	0.67592	1.28649	1.65376	1.97385	2.34822	2.60471	3.13829
173	0.67591	1.28646	1.65371	1.97377	2.34810	2.60455	3.13801
174	0.67590	1.28644	1.65366	1.97369	2.34797	2.60438	3.13773
175	0.67589	1.28641	1.65361	1.97361	2.34784	2.60421	3.13745
176	0.67589	1.28638	1.65356	1.97353	2.34772	2.60405	3.13718
177	0.67588	1.28635	1.65351	1.97346	2.34760	2.60389	3.13691
178	0.67587	1.28633	1.65346	1.97338	2.34748	2.60373	3.13665
179	0.67586	1.28630	1.65341	1.97331	2.34736	2.60357	3.13638
180	0.67586	1.28627	1.65336	1.97323	2.34724	2.60342	3.13612
181	0.67585	1.28625	1.65332	1.97316	2.34713	2.60326	3.13587
182	0.67584	1.28622	1.65327	1.97308	2.34701	2.60311	3.13561
183	0.67583	1.28619	1.65322	1.97301	2.34690	2.60296	3.13536
184	0.67583	1.28617	1.65318	1.97294	2.34678	2.60281	3.13511
185	0.67582	1.28614	1.65313	1.97287	2.34667	2.60267	3.13487

Titik Persentase Distribusi F untuk Probabilita = 0,05

df untuk	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15



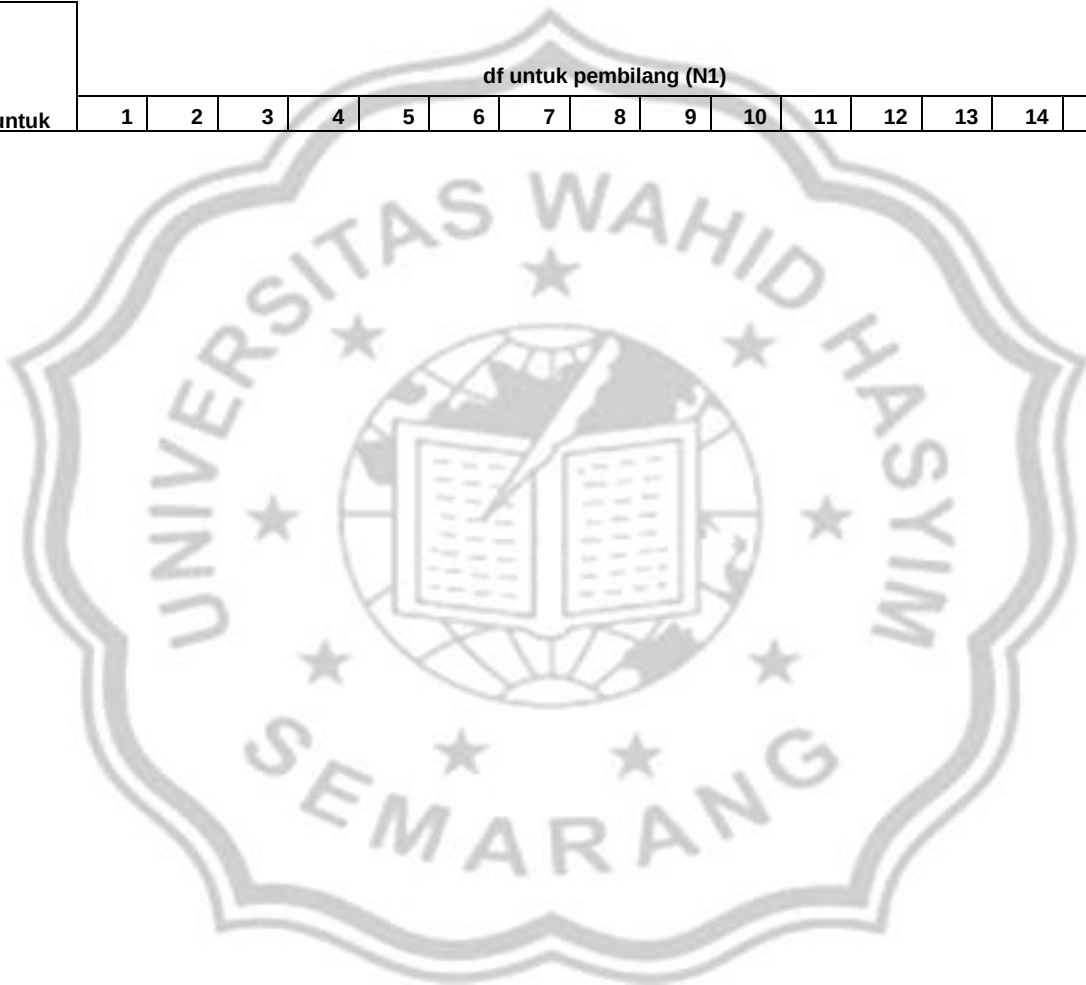
1	161	199	216	225	230	234	237	239	241	242	243	244	245	245	246
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40	19.40	19.41	19.42	19.42	19.43
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79	8.76	8.74	8.73	8.71	8.70
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96	5.94	5.91	5.89	5.87	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

	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

df untuk	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

	df untuk pembilang (N1)														
df untuk	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15



df untuk	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15



