

PENGANTAR KUESIONER PENELITIAN

**Kepada
Yth. Bapak/Ibu/Saudara/i
Di Organisasi Perangkat Daerah (OPD)**

Dengan Hormat,

Dalam rangka menyelesaikan Tugas Akhir pada Program Studi Akuntansi Sektor Publik Diploma 4 Politeknik Negeri Sriwijaya, maka bersama ini saya mohon kesediaan Bapak/Ibu/Saudara/i untuk berkenan kiranya membantu dalam mengisi kuesioner penelitian yang berjudul “Pengaruh Inventarisasi Aset, Legal Audit Aset, dan Penilaian Aset terhadap Optimalisasi Pemanfaatan Aset Tetap Milik Pemerintah Daerah (Studi Pada Pemerintah Provinsi Sumatera Selatan)” .

Tujuan penelitian ini semata-mata untuk kepentingan akademis. Setiap jawaban yang diberikan akan dijaga kerahasiaannya. Untuk itu jawaban sejujurnya dan yang sesuai dengan kondisi yang dirasakan oleh Bapak/Ibu/Saudara/i sangat diharapkan dalam mengisi kuesioner ini. Sebagai bahan pertimbangan, berikut disampaikan identitas peneliti:

Nama : Hadi Azhari
Tempat tanggal lahir : Prabumulih, 24 Januari 1996
NIM : 061440511800
Studi D4 : Akuntansi Sektor Publik, Politeknik Negeri Sriwijaya
Nomor Hp. : 0823 8033 3649

Akhirnya atas perhatian dan partisipasinya saya ucapkan terimakasih. Bantuan Bapak/Ibu/Saudara/i sangat besar nilainya dalam membantu proses penyelesaian penelitian ini. Semoga Tuhan memberkati kita semua. *Amin yaa rabbal alamin.*

Palembang, April 2018
Hormat saya,

(Hadi Azhari)

A. Identitas Responden

1. Nama SKPD :
2. Nama (*boleh tidak diisi*):
3. Usia :
4. Jenis Kelamin : Pria Wanita
5. Pendidikan Terakhir : S3 S2 S1
 D3 D1 SLTA/Sederajat
6. Masa Kerja : 1-2 Tahun 10-15 Tahun
 3-5 Tahun 15-20 Tahun
 5-10 Tahun \geq 20 Tahun
7. Jabatan :

B. Petunjuk Pengisian Kuesioner

- a. Memilih salah satu dari lima alternatif jawaban dengan memberi tanda *Checklist* (\surd) pada kolom alternatif jawaban yang dianggap paling tepat.

Ada 5 alternatif jawaban:

- Sangat Tidak Setuju (STS) diberi skor = 1
 Tidak Setuju (TS) diberi skor = 2
 Netral (N) diberi skor = 3
 Setuju (S) diberi skor = 4
 Sangat Setuju (SS) diberi skor = 5

Contoh kuesioner dan cara menjawabnya:

No.	Pernyataan	Alternatif				
		STS	TS	N	S	SS
		1	2	3	4	5
1.	Setujukah anda bahwa aset tetap yang dimiliki Pemerintah Daerah Provinsi Sumatera Selatan penting dioptimalkan pengelolaan dan pemanfaatannya					\surd

coret yang tidak perlu.

C. Pertanyaan Kuesioner Penelitian

Variabel Y Optimalisasi Pemanfaatan Aset Tetap

No.	Pertanyaan	Alternatif				
		STS	TS	N	S	SS
		1	2	3	4	5
1	Aset tetap milik Pemerintah Provinsi Sumsel masih ada yang belum dikelola dan dimanfaatkan dengan baik					
2	Proses inventarisasi aset tetap yang telah dilaksanakan saat ini dapat meningkatkan optimalisasi dan pemanfaatan aset tetap					
3	Penilaian terhadap aset tetap dilaksanakan dengan baik dapat mempengaruhi peningkatan optimalisasi dari nilai aset tersebut					
4	Proses legal audit aset tetap dilaksanakan dengan baik dapat mempengaruhi peningkatan dari nilai aset tersebut					
5	Aset tetap yang belum optimal pemanfaatannya jika dikelola dengan baik akan menjadi sumber pendapatan					
6	Pengelolaan dan pemanfaatan aset tetap milik pemda yang belum optimal dapat dikelola sendiri oleh aparatur birokrat pemerintah agar menjadi <i>profit centre</i> yang optimal					
7	Pengelolaan dan pemanfaatan aset tetap dikelola oleh pihak ketiga dalam bentuk BTO, BOT, KSO, dan bentuk kerjasama lainnya					
8	Kebijakan optimalisasi aset tetap Pemerintah Provinsi Sumsel perlu didukung melalui kegiatan inventarisasi, legal audit aset, dan penilaian aset.					

1. Variabel Inventarisasi Aset (IA)

No.	Pertanyaan	Alternatif				
		STS	TS	N	S	SS
		1	2	3	4	5
1.	Setujukah anda bahwa semua aset tetap Pemerintah Provinsi Sumsel telah dilakukan proses pendataan, pencatatan, dan proses inventarisasi yang dilakukan dengan baik dan benar sesuai dengan					

	peraturan perundang-undangan yang berlaku.					
2.	Setujukah bahwa proses inventarisasi aset-aset tetap milik Pemerintah Provinsi Sumsel harus dilakukan inventarisasi agar dapat diketahui dengan baik mengenai kondisi kualitas aset, status penguasaan dan pengelolaan aset tetap tersebut.					
3.	Setujukah anda bahwa kegiatan inventarisasi harus aset dilakukan secara berkala guna mengetahui status, penguasaan aset dan pengelolaan aset tetap tersebut					
4.	Setujukah anda bahwa kegiatan inventarisasi perlu dilakukan karena dapat mendukung upaya optimalisasi pengelolaan dan pemanfaatan aset tetap					
5.	Setujukah anda bahwa terhadap aset tetap yang dioptimalkan harus masuk dan terinventarisasi dengan baik dalam daftar catatan manajemen aset Pemerintah Daerah Provinsi Sumsel					
6.	Setujukah anda bahwa inventarisasi aset harusnya dilakukan oleh suatu badan/unit kerja yang khusus menangani aset					

2. Variabel Legal Audit Aset (LAA)

No.	Pertanyaan	Alternatif				
		STS	TS	N	S	SS
		1	2	3	4	5
1.	Semua aset tetap Pemda yang memungkinkan untuk dilakukan optimalisasi harus mempunyai aspek legal yang jelas berupa sertifikat atau bukti lain yang mempunyai kekuatan hukum yang tepat.					
2.	Masih ada aset-aset yang dimiliki oleh Pemerintah Provinsi Sumsel yang belum memiliki kejelasan status kepemilikan dari sisi legal audit.					
3.	Kegiatan investigasi dan kegiatan aspek legal kepemilikan aset Pemerintah Provinsi Sumsel perlu dilakukan secara kontinyu.					
4.	Kejelasan status legal audit suatu aset sangat diperlukan dalam rangka melakukan					

	suatu kerjasama <i>win-win solution partnership</i> dengan pihak ketiga					
5.	Legal audit aset sangat menentukan dan menjadi syarat utama untuk dilakukan pencatatan dan perhitungan dalam proses penilaian aset sebagaimana termuat dalam ketentuan Standar Penilaian Indonesia (SPI)					
6.	Untuk mendukung kelancaran tugas pelaksanaan investigasi dan perusahaan status legal audit aset memerlukan alokasi anggaran yang memadai dari pemerintah, agar semua aset yang ada menjadi jelas status legalitas kepemilikannya.					

3. Variabel Penilaian Aset (PA)

No.	Pertanyaan	Alternatif				
		STS	TS	N	S	SS
		1	2	3	4	5
1.	Perlu dilakukan proses penilaian terhadap semua aset tetap milik Pemerintah Daerah Sumsel					
2.	Aset yang dimiliki oleh Pemerintah Provinsi Sumsel dilakukan penilaian berdasarkan SPI yang diakui oleh Kemendagri dan Kementerian Keuangan untuk dimasukkan kedalam neraca daerah.					
3.	Untuk menghindari kesalahan dalam melakukan penilaian yang menghasilkan justifikasi nilai aset, maka sebaiknya penilaian terhadap aset dilakukan oleh lembaga penilai independen yang bersertifikat					
4.	Penilaian terhadap aset sangat penting dilakukan agar dapat dijadikan patokan atau tolak ukur dalam mengukur kinerja atas pengelolaan aset					
5.	Penilaian hanya dapat dilakukan apabila memenuhi aspek legalitas, seperti halnya memiliki sertifikat atau keterangan atau bukti kepemilikan lain yang mempunyai kekuatan hukum yang tetap.					
6.	Untuk kegiatan penilaian aset Pemerintah Provinsi Sumsel perlu mengalokasikan anggaran guna menunjang optimalisasi pengelolaan dan pemanfaatan aset tetap					

~~~ Sekian dan terima kasih ~~~

|           | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Y8 | Jumlah |
|-----------|----|----|----|----|----|----|----|----|--------|
| <b>1</b>  | 4  | 5  | 4  | 4  | 4  | 4  | 3  | 5  | 33     |
| <b>2</b>  | 5  | 4  | 5  | 5  | 5  | 4  | 4  | 4  | 36     |
| <b>3</b>  | 5  | 5  | 5  | 5  | 5  | 4  | 4  | 5  | 38     |
| <b>4</b>  | 5  | 4  | 5  | 5  | 5  | 5  | 4  | 5  | 38     |
| <b>5</b>  | 5  | 5  | 5  | 5  | 4  | 5  | 5  | 5  | 39     |
| <b>6</b>  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 4  | 39     |
| <b>7</b>  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 40     |
| <b>8</b>  | 5  | 5  | 5  | 5  | 5  | 4  | 5  | 5  | 39     |
| <b>9</b>  | 5  | 5  | 5  | 2  | 2  | 3  | 4  | 5  | 31     |
| <b>10</b> | 4  | 4  | 4  | 4  | 4  | 4  | 3  | 4  | 31     |
| <b>11</b> | 4  | 4  | 4  | 5  | 4  | 5  | 4  | 4  | 34     |
| <b>12</b> | 5  | 5  | 5  | 5  | 5  | 4  | 4  | 5  | 38     |
| <b>13</b> | 4  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 39     |
| <b>14</b> | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 32     |
| <b>15</b> | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 32     |
| <b>16</b> | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 40     |
| <b>17</b> | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 40     |
| <b>18</b> | 5  | 5  | 4  | 5  | 5  | 5  | 5  | 5  | 39     |
| <b>19</b> | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 40     |
| <b>20</b> | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 4  | 39     |
| <b>21</b> | 5  | 5  | 5  | 5  | 5  | 4  | 4  | 5  | 38     |
| <b>22</b> | 4  | 5  | 5  | 5  | 4  | 4  | 5  | 5  | 37     |
| <b>23</b> | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 40     |
| <b>24</b> | 4  | 4  | 5  | 5  | 5  | 5  | 5  | 5  | 38     |
| <b>25</b> | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 40     |
| <b>26</b> | 2  | 4  | 4  | 4  | 5  | 5  | 4  | 5  | 33     |
| <b>27</b> | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 40     |
| <b>28</b> | 2  | 4  | 4  | 4  | 5  | 5  | 4  | 5  | 33     |
| <b>29</b> | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 40     |
| <b>30</b> | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 40     |
| <b>31</b> | 5  | 5  | 4  | 4  | 4  | 5  | 5  | 5  | 37     |
| <b>32</b> | 4  | 4  | 4  | 4  | 5  | 5  | 4  | 5  | 35     |
| <b>33</b> | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 40     |
| <b>34</b> | 5  | 5  | 5  | 4  | 5  | 5  | 4  | 4  | 37     |
| <b>35</b> | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 40     |
| <b>36</b> | 5  | 4  | 5  | 4  | 4  | 4  | 4  | 5  | 35     |
| <b>37</b> | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 40     |
| <b>38</b> | 5  | 5  | 5  | 5  | 5  | 4  | 4  | 5  | 38     |
| <b>39</b> | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 40     |
| <b>40</b> | 5  | 5  | 5  | 5  | 5  | 5  | 4  | 4  | 38     |



|           | <b>IA1</b> | <b>I2</b> | <b>I3</b> | <b>I4</b> | <b>I5</b> | <b>I6</b> | <b>Jumlah</b> |
|-----------|------------|-----------|-----------|-----------|-----------|-----------|---------------|
| <b>1</b>  | 5          | 5         | 5         | 5         | 4         | 5         | 29            |
| <b>2</b>  | 5          | 5         | 5         | 4         | 4         | 5         | 28            |
| <b>3</b>  | 5          | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>4</b>  | 5          | 4         | 5         | 5         | 5         | 5         | 29            |
| <b>5</b>  | 5          | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>6</b>  | 5          | 5         | 4         | 5         | 4         | 5         | 28            |
| <b>7</b>  | 4          | 5         | 4         | 5         | 5         | 5         | 28            |
| <b>8</b>  | 5          | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>9</b>  | 5          | 5         | 5         | 3         | 5         | 4         | 27            |
| <b>10</b> | 4          | 4         | 4         | 4         | 5         | 5         | 26            |
| <b>11</b> | 5          | 5         | 5         | 5         | 5         | 4         | 29            |
| <b>12</b> | 5          | 4         | 4         | 5         | 5         | 5         | 28            |
| <b>13</b> | 5          | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>14</b> | 5          | 4         | 5         | 5         | 5         | 5         | 29            |
| <b>15</b> | 4          | 4         | 4         | 4         | 4         | 4         | 24            |
| <b>16</b> | 5          | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>17</b> | 5          | 5         | 5         | 4         | 4         | 5         | 28            |
| <b>18</b> | 5          | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>19</b> | 5          | 5         | 5         | 5         | 4         | 5         | 29            |
| <b>20</b> | 5          | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>21</b> | 5          | 4         | 5         | 5         | 5         | 5         | 29            |
| <b>22</b> | 5          | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>23</b> | 4          | 4         | 5         | 5         | 5         | 5         | 28            |
| <b>24</b> | 5          | 5         | 4         | 5         | 5         | 5         | 29            |
| <b>25</b> | 5          | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>26</b> | 4          | 4         | 5         | 4         | 5         | 4         | 26            |
| <b>27</b> | 5          | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>28</b> | 4          | 4         | 5         | 4         | 5         | 4         | 26            |
| <b>29</b> | 5          | 5         | 4         | 5         | 5         | 5         | 29            |
| <b>30</b> | 5          | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>31</b> | 5          | 5         | 5         | 4         | 5         | 5         | 29            |
| <b>32</b> | 5          | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>33</b> | 4          | 4         | 5         | 5         | 5         | 5         | 28            |
| <b>34</b> | 5          | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>35</b> | 5          | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>36</b> | 4          | 4         | 4         | 4         | 4         | 5         | 25            |
| <b>37</b> | 5          | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>38</b> | 5          | 5         | 4         | 5         | 5         | 5         | 29            |
| <b>39</b> | 5          | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>40</b> | 5          | 5         | 4         | 4         | 4         | 5         | 27            |
| <b>41</b> | 5          | 5         | 5         | 5         | 5         | 5         | 30            |



|           |   |   |   |   |   |   |    |
|-----------|---|---|---|---|---|---|----|
| <b>42</b> | 5 | 4 | 4 | 5 | 5 | 5 | 28 |
| <b>43</b> | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| <b>44</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>45</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>46</b> | 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| <b>47</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>48</b> | 5 | 4 | 5 | 4 | 4 | 5 | 27 |
| <b>49</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>50</b> | 4 | 4 | 4 | 5 | 5 | 5 | 27 |
| <b>51</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>52</b> | 4 | 4 | 4 | 4 | 5 | 5 | 26 |
| <b>53</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>54</b> | 5 | 5 | 4 | 5 | 5 | 5 | 29 |
| <b>55</b> | 5 | 5 | 5 | 5 | 5 | 4 | 29 |
| <b>56</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>57</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>58</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>59</b> | 4 | 5 | 4 | 5 | 4 | 4 | 26 |
| <b>60</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>61</b> | 5 | 4 | 4 | 5 | 5 | 5 | 28 |
| <b>62</b> | 5 | 4 | 4 | 5 | 5 | 5 | 28 |
| <b>63</b> | 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| <b>64</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>65</b> | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| <b>66</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>67</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>68</b> | 4 | 4 | 4 | 5 | 5 | 5 | 27 |
| <b>69</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>70</b> | 5 | 4 | 4 | 5 | 5 | 5 | 28 |
| <b>71</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>72</b> | 5 | 5 | 5 | 4 | 5 | 4 | 28 |
| <b>73</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>74</b> | 5 | 4 | 4 | 4 | 5 | 5 | 27 |
| <b>75</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>76</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>77</b> | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| <b>78</b> | 5 | 4 | 4 | 5 | 5 | 5 | 28 |
| <b>79</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>80</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |

|           | <b>LA1</b> | <b>LA2</b> | <b>LA3</b> | <b>LA4</b> | <b>LA5</b> | <b>LA6</b> | <b>Jumlah</b> |
|-----------|------------|------------|------------|------------|------------|------------|---------------|
| <b>1</b>  | 5          | 4          | 4          | 3          | 4          | 5          | 25            |
| <b>2</b>  | 5          | 4          | 4          | 5          | 5          | 5          | 28            |
| <b>3</b>  | 5          | 5          | 5          | 4          | 5          | 5          | 29            |
| <b>4</b>  | 5          | 4          | 5          | 5          | 5          | 5          | 29            |
| <b>5</b>  | 5          | 5          | 5          | 5          | 5          | 5          | 30            |
| <b>6</b>  | 5          | 5          | 5          | 5          | 5          | 4          | 29            |
| <b>7</b>  | 5          | 5          | 5          | 5          | 4          | 5          | 29            |
| <b>8</b>  | 5          | 5          | 5          | 4          | 5          | 5          | 29            |
| <b>9</b>  | 5          | 3          | 5          | 3          | 5          | 4          | 25            |
| <b>10</b> | 4          | 4          | 4          | 3          | 4          | 4          | 23            |
| <b>11</b> | 4          | 4          | 4          | 4          | 4          | 4          | 24            |
| <b>12</b> | 5          | 5          | 5          | 5          | 5          | 5          | 30            |
| <b>13</b> | 5          | 5          | 5          | 5          | 5          | 5          | 30            |
| <b>14</b> | 5          | 5          | 5          | 5          | 5          | 5          | 30            |
| <b>15</b> | 4          | 4          | 4          | 4          | 4          | 4          | 24            |
| <b>16</b> | 5          | 5          | 5          | 5          | 5          | 5          | 30            |
| <b>17</b> | 5          | 5          | 5          | 5          | 5          | 5          | 30            |
| <b>18</b> | 5          | 5          | 5          | 5          | 5          | 5          | 30            |
| <b>19</b> | 4          | 4          | 4          | 5          | 5          | 5          | 27            |
| <b>20</b> | 5          | 5          | 4          | 4          | 5          | 5          | 28            |
| <b>21</b> | 5          | 4          | 4          | 4          | 3          | 4          | 24            |
| <b>22</b> | 5          | 5          | 5          | 4          | 5          | 5          | 29            |
| <b>23</b> | 5          | 5          | 5          | 5          | 5          | 5          | 30            |
| <b>24</b> | 5          | 5          | 5          | 5          | 5          | 4          | 29            |
| <b>25</b> | 5          | 5          | 5          | 5          | 4          | 5          | 29            |
| <b>26</b> | 5          | 2          | 4          | 4          | 4          | 5          | 24            |
| <b>27</b> | 4          | 4          | 4          | 5          | 5          | 5          | 27            |
| <b>28</b> | 5          | 2          | 4          | 4          | 4          | 5          | 24            |
| <b>29</b> | 4          | 4          | 5          | 5          | 5          | 5          | 28            |
| <b>30</b> | 5          | 5          | 5          | 5          | 5          | 5          | 30            |
| <b>31</b> | 5          | 5          | 5          | 4          | 4          | 5          | 28            |
| <b>32</b> | 4          | 4          | 4          | 4          | 5          | 5          | 26            |
| <b>33</b> | 5          | 5          | 5          | 5          | 5          | 5          | 30            |
| <b>34</b> | 5          | 4          | 5          | 4          | 4          | 5          | 27            |
| <b>35</b> | 5          | 5          | 5          | 5          | 5          | 5          | 30            |
| <b>36</b> | 5          | 5          | 5          | 5          | 5          | 5          | 30            |
| <b>37</b> | 4          | 4          | 4          | 5          | 5          | 5          | 27            |
| <b>38</b> | 5          | 5          | 5          | 5          | 5          | 4          | 29            |
| <b>39</b> | 5          | 5          | 4          | 5          | 5          | 5          | 29            |
| <b>40</b> | 5          | 5          | 5          | 4          | 5          | 5          | 29            |
| <b>41</b> | 5          | 5          | 5          | 5          | 5          | 5          | 30            |

|           |   |   |   |   |   |   |    |
|-----------|---|---|---|---|---|---|----|
| <b>42</b> | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| <b>43</b> | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| <b>44</b> | 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| <b>45</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>46</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>47</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>48</b> | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| <b>49</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>50</b> | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| <b>51</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>52</b> | 5 | 4 | 5 | 3 | 5 | 5 | 27 |
| <b>53</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>54</b> | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| <b>55</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>56</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>57</b> | 4 | 4 | 4 | 5 | 5 | 5 | 27 |
| <b>58</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>59</b> | 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| <b>60</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>61</b> | 5 | 4 | 5 | 4 | 5 | 5 | 28 |
| <b>62</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>63</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>64</b> | 4 | 4 | 5 | 4 | 5 | 5 | 27 |
| <b>65</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>66</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>67</b> | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| <b>68</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>69</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>70</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>71</b> | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| <b>72</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>73</b> | 4 | 5 | 4 | 4 | 5 | 5 | 27 |
| <b>74</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>75</b> | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| <b>76</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>77</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>78</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>79</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>80</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |

|           | <b>P1</b> | <b>P2</b> | <b>P3</b> | <b>P4</b> | <b>P5</b> | <b>P6</b> | <b>Jumlah</b> |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|
| <b>1</b>  | 5         | 4         | 4         | 4         | 5         | 4         | 26            |
| <b>2</b>  | 5         | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>3</b>  | 5         | 5         | 5         | 4         | 5         | 5         | 29            |
| <b>4</b>  | 4         | 5         | 5         | 5         | 5         | 5         | 29            |
| <b>5</b>  | 4         | 5         | 5         | 5         | 5         | 5         | 29            |
| <b>6</b>  | 5         | 5         | 5         | 5         | 4         | 5         | 29            |
| <b>7</b>  | 5         | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>8</b>  | 5         | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>9</b>  | 4         | 4         | 4         | 4         | 4         | 4         | 24            |
| <b>10</b> | 4         | 4         | 4         | 4         | 4         | 4         | 24            |
| <b>11</b> | 4         | 4         | 4         | 5         | 4         | 4         | 25            |
| <b>12</b> | 4         | 4         | 5         | 4         | 4         | 5         | 26            |
| <b>13</b> | 5         | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>14</b> | 5         | 4         | 4         | 4         | 4         | 4         | 25            |
| <b>15</b> | 4         | 4         | 4         | 4         | 4         | 4         | 24            |
| <b>16</b> | 4         | 4         | 4         | 4         | 4         | 4         | 24            |
| <b>17</b> | 4         | 5         | 5         | 5         | 5         | 4         | 28            |
| <b>18</b> | 5         | 4         | 5         | 5         | 4         | 4         | 27            |
| <b>19</b> | 5         | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>20</b> | 4         | 5         | 5         | 5         | 5         | 5         | 29            |
| <b>21</b> | 5         | 3         | 4         | 4         | 4         | 4         | 24            |
| <b>22</b> | 5         | 5         | 5         | 5         | 5         | 4         | 29            |
| <b>23</b> | 4         | 4         | 5         | 5         | 5         | 5         | 28            |
| <b>24</b> | 5         | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>25</b> | 5         | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>26</b> | 4         | 5         | 4         | 4         | 4         | 4         | 25            |
| <b>27</b> | 5         | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>28</b> | 4         | 5         | 4         | 4         | 4         | 4         | 25            |
| <b>29</b> | 5         | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>30</b> | 5         | 5         | 5         | 4         | 5         | 5         | 29            |
| <b>31</b> | 4         | 4         | 4         | 5         | 4         | 5         | 26            |
| <b>32</b> | 5         | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>33</b> | 5         | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>34</b> | 5         | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>35</b> | 5         | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>36</b> | 5         | 5         | 4         | 5         | 5         | 5         | 29            |
| <b>37</b> | 5         | 5         | 5         | 5         | 5         | 4         | 29            |
| <b>38</b> | 5         | 5         | 5         | 4         | 4         | 4         | 27            |
| <b>39</b> | 5         | 5         | 4         | 5         | 5         | 4         | 28            |
| <b>40</b> | 5         | 5         | 5         | 5         | 5         | 5         | 30            |
| <b>41</b> | 5         | 5         | 5         | 5         | 5         | 5         | 30            |

|           |   |   |   |   |   |   |    |
|-----------|---|---|---|---|---|---|----|
| <b>42</b> | 5 | 4 | 4 | 4 | 5 | 5 | 27 |
| <b>43</b> | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| <b>44</b> | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| <b>45</b> | 5 | 5 | 4 | 5 | 5 | 5 | 29 |
| <b>46</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>47</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>48</b> | 4 | 5 | 4 | 4 | 4 | 5 | 26 |
| <b>49</b> | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| <b>50</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>51</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>52</b> | 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| <b>53</b> | 5 | 4 | 4 | 5 | 5 | 5 | 28 |
| <b>54</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>55</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>56</b> | 5 | 5 | 5 | 5 | 4 | 5 | 29 |
| <b>57</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>58</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>59</b> | 5 | 5 | 5 | 5 | 5 | 4 | 29 |
| <b>60</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>61</b> | 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| <b>62</b> | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| <b>63</b> | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| <b>64</b> | 5 | 5 | 5 | 5 | 4 | 5 | 29 |
| <b>65</b> | 5 | 5 | 5 | 5 | 4 | 5 | 29 |
| <b>66</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>67</b> | 4 | 4 | 5 | 5 | 5 | 4 | 27 |
| <b>68</b> | 5 | 5 | 5 | 5 | 4 | 5 | 29 |
| <b>69</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>70</b> | 4 | 5 | 4 | 4 | 5 | 5 | 27 |
| <b>71</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>72</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>73</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>74</b> | 5 | 4 | 5 | 5 | 5 | 4 | 28 |
| <b>75</b> | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| <b>76</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>77</b> | 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| <b>78</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| <b>79</b> | 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| <b>80</b> | 5 | 5 | 5 | 5 | 5 | 5 | 30 |

## Hasil Output SPSS 22

### 1. Hasil Uji Kualitas Data

#### A. Uji Validitas Data

- **Variabel Inventarisasi Aset (X1)**

**Item-Total Statistics**

|     | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| IA1 | 22,87                      | 3,154                          | ,750                             | ,722                             |
| IA2 | 22,57                      | 3,978                          | ,385                             | ,807                             |
| IA3 | 22,83                      | 3,178                          | ,721                             | ,730                             |
| IA4 | 22,60                      | 3,766                          | ,493                             | ,785                             |
| IA5 | 22,77                      | 3,495                          | ,525                             | ,780                             |
| IA6 | 22,53                      | 3,844                          | ,483                             | ,787                             |

- **Variabel Legal Audit (X2)**

**Item-Total Statistics**

|     | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| LA1 | 22,20                      | 3,959                          | ,622                             | ,856                             |
| LA2 | 22,27                      | 3,513                          | ,916                             | ,803                             |
| LA3 | 22,23                      | 4,254                          | ,463                             | ,882                             |
| LA4 | 22,33                      | 3,816                          | ,761                             | ,832                             |
| LA5 | 22,13                      | 4,257                          | ,457                             | ,884                             |
| LA6 | 22,17                      | 3,592                          | ,841                             | ,816                             |

- **Variabel Penilaian Aset (X3)**

**Item-Total Statistics**

|    | Scale Mean if<br>Item Deleted | Scale Variance if<br>Item Deleted | Corrected Item-<br>Total Correlation | Cronbach's<br>Alpha if Item<br>Deleted |
|----|-------------------------------|-----------------------------------|--------------------------------------|----------------------------------------|
| P1 | 22,63                         | 3,757                             | ,872                                 | ,804                                   |
| P2 | 22,73                         | 4,340                             | ,450                                 | ,883                                   |
| P3 | 22,57                         | 4,254                             | ,597                                 | ,853                                   |
| P4 | 22,63                         | 4,102                             | ,667                                 | ,841                                   |
| P5 | 22,60                         | 4,179                             | ,629                                 | ,848                                   |
| P6 | 22,67                         | 3,885                             | ,791                                 | ,819                                   |

- **Variabel Optimalisasi Pemanfaatan Aset Tetap (Y)**

**Item-Total Statistics**

|    | Scale Mean if<br>Item Deleted | Scale Variance if<br>Item Deleted | Corrected Item-<br>Total Correlation | Cronbach's<br>Alpha if Item<br>Deleted |
|----|-------------------------------|-----------------------------------|--------------------------------------|----------------------------------------|
| Y1 | 31,43                         | 5,289                             | ,591                                 | ,784                                   |
| Y2 | 31,07                         | 5,168                             | ,542                                 | ,789                                   |
| Y3 | 31,37                         | 5,206                             | ,574                                 | ,785                                   |
| Y4 | 31,13                         | 5,085                             | ,569                                 | ,785                                   |
| Y5 | 31,07                         | 5,513                             | ,377                                 | ,813                                   |
| Y6 | 31,27                         | 5,237                             | ,508                                 | ,794                                   |
| Y7 | 31,13                         | 5,085                             | ,569                                 | ,785                                   |
| Y8 | 31,20                         | 5,200                             | ,513                                 | ,794                                   |

## B. Hasil Uji Realibilitas

- **Variabel Inventarisasi Aset (X1)**

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,802             | 6          |

- **Variabel Legal Audit (X2)**

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,870             | 6          |

- **Variabel Penilaian Aset (X3)**

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,872             | 6          |

- **Variabel Optimalisasi Pemanfaatan Aset Tetap (Y)**

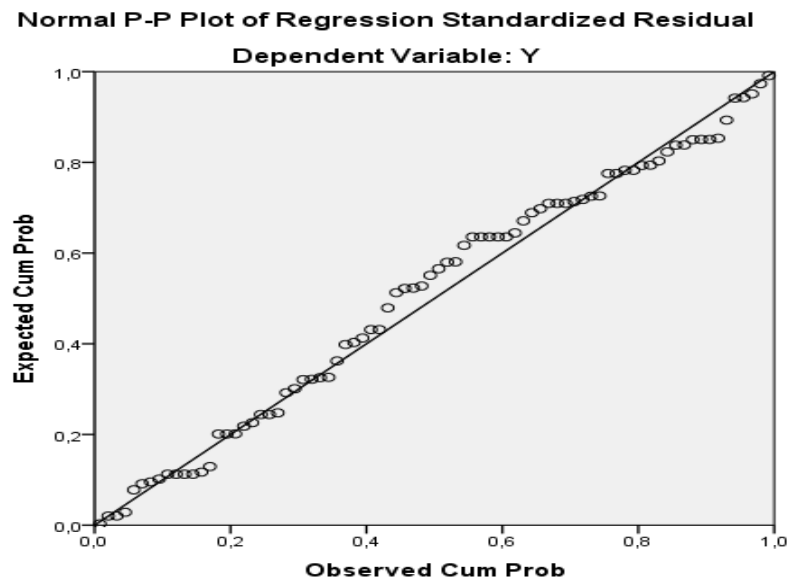
**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,813             | 8          |



## 2. Hasil Uji Asumsi Klasik

### A. Hasil Uji Normalitas



### Hasil Uji Kolmogorov-Smirnov One-Sample Kolmogorov-Smirnov Test

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 80                      |
| Normal Parameters <sup>a,b</sup> | Mean           | ,0000000                |
|                                  | Std. Deviation | 1,83218133              |
| Most Extreme Differences         | Absolute       | ,084                    |
|                                  | Positive       | ,048                    |
|                                  | Negative       | -,084                   |
| Test Statistic                   |                | ,084                    |
| Asymp. Sig. (2-tailed)           |                | ,200 <sup>c,d</sup>     |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

## B. Uji Multikolinearitas

**Coefficients<sup>a</sup>**

| Model        | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|--------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
|              | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1 (Constant) | 7,471                       | 4,709      |                           | 1,587 | ,117 |                         |       |
| X1           | ,346                        | ,163       | ,211                      | 2,129 | ,037 | ,811                    | 1,233 |
| X2           | ,361                        | ,132       | ,297                      | 2,727 | ,008 | ,674                    | 1,484 |
| X3           | ,363                        | ,131       | ,289                      | 2,778 | ,007 | ,737                    | 1,357 |

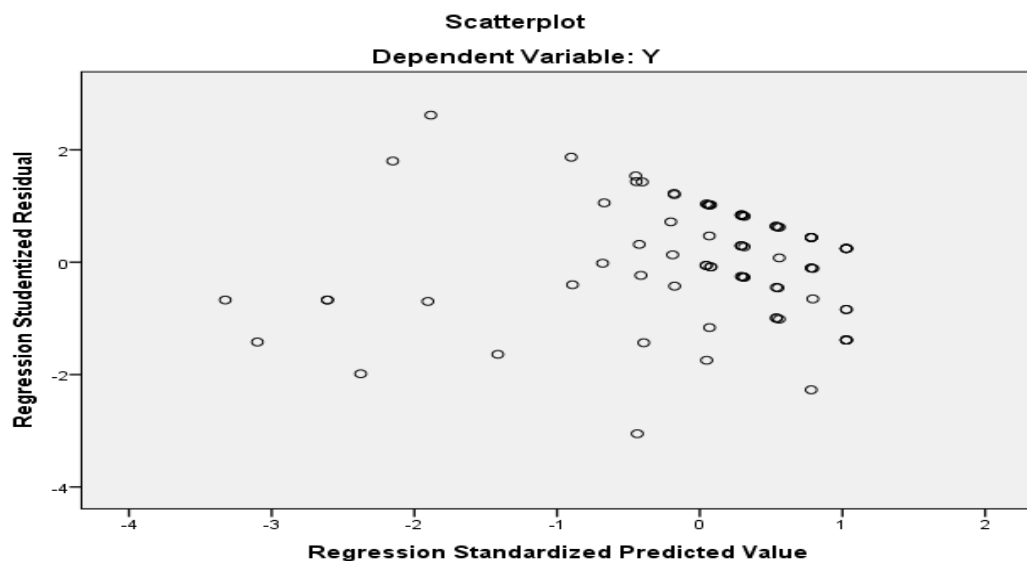
a. Dependent Variable: Y

## C. Uji Heteroskedastisitas Metode Uji Glejser

**Coefficients<sup>a</sup>**

| Model        | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|--------------|-----------------------------|------------|---------------------------|--------|------|
|              | B                           | Std. Error | Beta                      |        |      |
| 1 (Constant) | 7,739                       | 2,715      |                           | 2,851  | ,006 |
| X1           | ,003                        | ,094       | ,004                      | ,035   | ,973 |
| X2           | -,090                       | ,076       | -,156                     | -1,180 | ,242 |
| X3           | -,134                       | ,075       | -,225                     | -1,787 | ,078 |

a. Dependent Variable: ABS\_RES



### 3. Hasil Analisis Regresi Linier Berganda

#### Coefficients<sup>a</sup>

| Model        | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|--------------|-----------------------------|------------|---------------------------|-------|------|
|              | B                           | Std. Error | Beta                      |       |      |
| 1 (Constant) | 7,471                       | 4,709      |                           | 1,587 | ,117 |
| X1           | ,346                        | ,163       | ,211                      | 2,129 | ,037 |
| X2           | ,361                        | ,132       | ,297                      | 2,727 | ,008 |
| X3           | ,363                        | ,131       | ,289                      | 2,778 | ,007 |

a. Dependent Variable: Y

### 4. Hasil Uji Hipotesis

#### A. Hasil Uji t

#### Coefficients<sup>a</sup>

| Model        | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|--------------|-----------------------------|------------|---------------------------|-------|------|
|              | B                           | Std. Error | Beta                      |       |      |
| 1 (Constant) | 7,471                       | 4,709      |                           | 1,587 | ,117 |
| X1           | ,346                        | ,163       | ,211                      | 2,129 | ,037 |
| X2           | ,361                        | ,132       | ,297                      | 2,727 | ,008 |
| X3           | ,363                        | ,131       | ,289                      | 2,778 | ,007 |

a. Dependent Variable: Y

#### B. Hasil Uji f

#### ANOVA<sup>a</sup>

| Model |            | Sum of Squares | df | Mean Square | F      | Sig.              |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1     | Regression | 171,693        | 3  | 57,231      | 16,401 | ,000 <sup>b</sup> |
|       | Residual   | 265,194        | 76 | 3,489       |        |                   |
|       | Total      | 436,887        | 79 |             |        |                   |

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X1, X2

**C. Hasil Uji Koefisien Determinasi****Model Summary**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | ,597 <sup>a</sup> | ,357     | ,332              | 1,923                      |

a. Predictors: (Constant), X3, X1, X2

Tabel t

| <b>df</b> | <b>Pr</b> | <b>0.25</b><br><b>0.50</b> | <b>0.10</b><br><b>0.20</b> | <b>0.05</b><br><b>0.10</b> | <b>0.025</b><br><b>0.050</b> | <b>0.01</b><br><b>0.02</b> | <b>0.005</b><br><b>0.010</b> | <b>0.001</b><br><b>0.002</b> |
|-----------|-----------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|------------------------------|------------------------------|
| 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                      |
| 26        |           | 0.68404                    | 1.31497                    | 1.70562                    | 2.05553                      | 2.47863                    | 2.77871                      | 3.43500                      |
| 27        |           | 0.68368                    | 1.31370                    | 1.70329                    | 2.05183                      | 2.47266                    | 2.77068                      | 3.42103                      |
| 28        |           | 0.68335                    | 1.31253                    | 1.70113                    | 2.04841                      | 2.46714                    | 2.76326                      | 3.40816                      |
| 29        |           | 0.68304                    | 1.31143                    | 1.69913                    | 2.04523                      | 2.46202                    | 2.75639                      | 3.39624                      |
| 30        |           | 0.68276                    | 1.31042                    | 1.69726                    | 2.04227                      | 2.45726                    | 2.75000                      | 3.38518                      |
| 31        |           | 0.68249                    | 1.30946                    | 1.69552                    | 2.03951                      | 2.45282                    | 2.74404                      | 3.37490                      |
| 32        |           | 0.68223                    | 1.30857                    | 1.69389                    | 2.03693                      | 2.44868                    | 2.73848                      | 3.36531                      |
| 33        |           | 0.68200                    | 1.30774                    | 1.69236                    | 2.03452                      | 2.44479                    | 2.73328                      | 3.35634                      |
| 34        |           | 0.68177                    | 1.30695                    | 1.69092                    | 2.03224                      | 2.44115                    | 2.72839                      | 3.34793                      |
| 35        |           | 0.68156                    | 1.30621                    | 1.68957                    | 2.03011                      | 2.43772                    | 2.72381                      | 3.34005                      |
| 36        |           | 0.68137                    | 1.30551                    | 1.68830                    | 2.02809                      | 2.43449                    | 2.71948                      | 3.33262                      |
| 37        |           | 0.68118                    | 1.30485                    | 1.68709                    | 2.02619                      | 2.43145                    | 2.71541                      | 3.32563                      |
| 38        |           | 0.68100                    | 1.30423                    | 1.68595                    | 2.02439                      | 2.42857                    | 2.71156                      | 3.31903                      |
| 39        |           | 0.68083                    | 1.30364                    | 1.68488                    | 2.02269                      | 2.42584                    | 2.70791                      | 3.31279                      |
| 40        |           | 0.68067                    | 1.30308                    | 1.68385                    | 2.02108                      | 2.42326                    | 2.70446                      | 3.30688                      |
| 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                      |

|           |         |         |         |         |         |         |         |
|-----------|---------|---------|---------|---------|---------|---------|---------|
| <b>48</b> | 0.67964 | 1.29944 | 1.67722 | 2.01063 | 2.40658 | 2.68220 | 3.26891 |
| <b>49</b> | 0.67953 | 1.29907 | 1.67655 | 2.00958 | 2.40489 | 2.67995 | 3.26508 |
| <b>50</b> | 0.67943 | 1.29871 | 1.67591 | 2.00856 | 2.40327 | 2.67779 | 3.26141 |
| <b>51</b> | 0.67933 | 1.29837 | 1.67528 | 2.00758 | 2.40172 | 2.67572 | 3.25789 |
| <b>52</b> | 0.67924 | 1.29805 | 1.67469 | 2.00665 | 2.40022 | 2.67373 | 3.25451 |
| <b>53</b> | 0.67915 | 1.29773 | 1.67412 | 2.00575 | 2.39879 | 2.67182 | 3.25127 |
| <b>54</b> | 0.67906 | 1.29743 | 1.67356 | 2.00488 | 2.39741 | 2.66998 | 3.24815 |
| <b>55</b> | 0.67898 | 1.29713 | 1.67303 | 2.00404 | 2.39608 | 2.66822 | 3.24515 |
| <b>56</b> | 0.67890 | 1.29685 | 1.67252 | 2.00324 | 2.39480 | 2.66651 | 3.24226 |
| <b>57</b> | 0.67882 | 1.29658 | 1.67203 | 2.00247 | 2.39357 | 2.66487 | 3.23948 |
| <b>58</b> | 0.67874 | 1.29632 | 1.67155 | 2.00172 | 2.39238 | 2.66329 | 3.23680 |
| <b>59</b> | 0.67867 | 1.29607 | 1.67109 | 2.00100 | 2.39123 | 2.66176 | 3.23421 |
| <b>60</b> | 0.67860 | 1.29582 | 1.67065 | 2.00030 | 2.39012 | 2.66028 | 3.23171 |
| <b>61</b> | 0.67853 | 1.29558 | 1.67022 | 1.99962 | 2.38905 | 2.65886 | 3.22930 |
| <b>62</b> | 0.67847 | 1.29536 | 1.66980 | 1.99897 | 2.38801 | 2.65748 | 3.22696 |
| <b>63</b> | 0.67840 | 1.29513 | 1.66940 | 1.99834 | 2.38701 | 2.65615 | 3.22471 |
| <b>64</b> | 0.67834 | 1.29492 | 1.66901 | 1.99773 | 2.38604 | 2.65485 | 3.22253 |
| <b>65</b> | 0.67828 | 1.29471 | 1.66864 | 1.99714 | 2.38510 | 2.65360 | 3.22041 |
| <b>66</b> | 0.67823 | 1.29451 | 1.66827 | 1.99656 | 2.38419 | 2.65239 | 3.21837 |
| <b>67</b> | 0.67817 | 1.29432 | 1.66792 | 1.99601 | 2.38330 | 2.65122 | 3.21639 |
| <b>68</b> | 0.67811 | 1.29413 | 1.66757 | 1.99547 | 2.38245 | 2.65008 | 3.21446 |
| <b>69</b> | 0.67806 | 1.29394 | 1.66724 | 1.99495 | 2.38161 | 2.64898 | 3.21260 |
| <b>70</b> | 0.67801 | 1.29376 | 1.66691 | 1.99444 | 2.38081 | 2.64790 | 3.21079 |
| <b>71</b> | 0.67796 | 1.29359 | 1.66660 | 1.99394 | 2.38002 | 2.64686 | 3.20903 |
| <b>72</b> | 0.67791 | 1.29342 | 1.66629 | 1.99346 | 2.37926 | 2.64585 | 3.20733 |
| <b>73</b> | 0.67787 | 1.29326 | 1.66600 | 1.99300 | 2.37852 | 2.64487 | 3.20567 |
| <b>74</b> | 0.67782 | 1.29310 | 1.66571 | 1.99254 | 2.37780 | 2.64391 | 3.20406 |
| <b>75</b> | 0.67778 | 1.29294 | 1.66543 | 1.99210 | 2.37710 | 2.64298 | 3.20249 |
| <b>76</b> | 0.67773 | 1.29279 | 1.66515 | 1.99167 | 2.37642 | 2.64208 | 3.20096 |
| <b>77</b> | 0.67769 | 1.29264 | 1.66488 | 1.99125 | 2.37576 | 2.64120 | 3.19948 |
| <b>78</b> | 0.67765 | 1.29250 | 1.66462 | 1.99085 | 2.37511 | 2.64034 | 3.19804 |
| <b>79</b> | 0.67761 | 1.29236 | 1.66437 | 1.99045 | 2.37448 | 2.63950 | 3.19663 |
| <b>80</b> | 0.67757 | 1.29222 | 1.66412 | 1.99006 | 2.37387 | 2.63869 | 3.19526 |

Tabel F

## 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  | 2.77  | 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  | 2.67  | 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  | 2.46  | 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  | 2.36  | 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  | 2.32  | 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  | 2.29  | 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  | 2.26  | 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  | 2.23  | 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  | 2.21  | 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  | 2.16  | 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  | 2.13  | 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  | 2.11  | 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 | 1.99 | 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 |

|    |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|----|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 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 |



|           |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|-----------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| <b>66</b> | 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 |
| <b>67</b> | 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 |
| <b>68</b> | 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 |
| <b>69</b> | 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 |
| <b>70</b> | 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 |
| <b>71</b> | 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 |
| <b>72</b> | 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 |
| <b>73</b> | 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 |
| <b>74</b> | 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 |
| <b>75</b> | 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 |
| <b>76</b> | 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 |
| <b>77</b> | 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 |
| <b>78</b> | 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 |
| <b>79</b> | 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 |
| <b>80</b> | 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 |
| <b>81</b> | 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 |
| <b>82</b> | 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 |
| <b>83</b> | 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 |
| <b>84</b> | 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 |
| <b>85</b> | 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 |
| <b>86</b> | 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 |
| <b>87</b> | 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 |
| <b>88</b> | 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 |
| <b>89</b> | 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 |
| <b>90</b> | 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 |