



**KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN**

**POLITEKNIK NEGERI SRIWIJAYA**

**Jalan Sriwijaya Negara, Palembang 30139**

Telp. 0711-353414 Fax. 0711-355918

Website : [www.polisriwijaya.ac.id](http://www.polisriwijaya.ac.id) E-mail : [info@polsri.ac.id](mailto:info@polsri.ac.id)

**KESEPAKATAN BIMBINGAN LAPORAN AKHIR (LA)**

Kami yang bertanda tangan di bawah ini,

**Pihak Pertama**

Nama : Ade Emilya Sepa  
NIM : 0611 3050 0409  
Jurusan : Akuntansi  
Program Studi : Akuntansi

**Pihak Kedua**

Nama : Anggeraini Oktarida, S.E., M.Si., Ak., CA  
NIP : 197610212001122001  
Jurusan : Akuntansi  
Program Studi : Akuntansi

Pada hari ini Selasa Tanggal 18 Maret 2014 telah sepakat untuk melakukan konsultasi bimbingan Laporan Akhir.

Konsultasi bimbingan sekurang-kurangnya 1 (satu) kali dalam satu minggu. Pelaksanaan bimbingan pada setiap hari Jum'at pukul 11.30 WIB s/d selesai bertempat di Politeknik Negeri Sriwijaya.

Demikianlah kesepakatan ini dibuat dengan penuh kesadaran guna kelancaran penyelesaian Laporan Akhir.

Pihak Pertama,

Ade Emilya Sepa  
NIM 061130500409

Palembang, 18 Maret 2014

Pihak Kedua,

Anggeraini Oktarida, S.E., M.Si., Ak., CA  
NIP 197610212001122001

Mengetahui,  
Ketua Jurusan Akuntansi

M Aladin, S.E., M.Si., Ak., CA  
NIP 195706141990031001





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Nama : Ade Emilya Sepa

NIM : 0611 3050 0409

Jurusan : Akuntansi

Program Studi : Akuntansi

**Pihak Kedua**

Nama : Desi Indriasari, S.E., M.Si., Ak, CA

NIP : 197902272002122003

Jurusan : Akuntansi

Program Studi : Akuntansi

Pada hari ini Jum'at Tanggal 07 Maret 2014 telah sepakat untuk melakukan konsultasi bimbingan Laporan Akhir.

Konsultasi bimbingan sekurang-kurangnya 1 (satu) kali dalam satu minggu. Pelaksanaan bimbingan pada setiap hari Jum'at pukul 11.30 WIB s/d selesai bertempat di Politeknik Negeri Sriwijaya.

Demikianlah kesepakatan ini dibuat dengan penuh kesadaran guna kelancaran penyelesaian Laporan Akhir..

Palembang, 07 Maret 2014

Pihak Pertama,

Ade Emilya Sepa  
NIM 061130500409

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LEMBAR BIMBINGAN LAPORAN AKHIR

Nama : Ade Emilya Sepa  
NIM : 0611 3050 0409  
Mata Kuliah : Analisis Laporan Keuangan  
Judul Laporan Akhir : Pengaruh *Current Ratio*, *Total Debt to Equity Ratio*, dan *Return On Assets* Terhadap *Financial Distress* pada Perusahaan Sub Sektor Pertambangan Batubara yang Terdaftar di Bursa Efek Indonesia Tahun 2009-2013  
Pembimbing 1 : Anggeraini Oktarida, S.E., M.Si., Ak., CA

No	Tanggal	Paraf Mahasiswa	Paraf Pembimbing	Keterangan
1	14 Maret 2014	<i>Ade</i>	<i>Anggeraini</i>	Pengajuan Proposal
2	26 Maret 2014	<i>Ade</i>	<i>Anggeraini</i>	Perbaikan Proposal
3	06 April 2014	<i>Ade</i>	<i>Anggeraini</i>	Perbaikan Proposal
4	07 Mei 2014	<i>Ade</i>	<i>Anggeraini</i>	Acc Proposal, Lanjut Bab 1
5	16 Mei 2014	<i>Ade</i>	<i>Anggeraini</i>	Perbaikan Bab 1
6	22 Mei 2014	<i>Ade</i>	<i>Anggeraini</i>	Perbaikan Bab 1, Lanjut Bab 2 dan 3
7	28 Mei 2014	<i>Ade</i>	<i>Anggeraini</i>	Perbaikan Bab 1, 2, dan 3 lanjut Bab 4, 5
8	11 Juni 2014	<i>Ade</i>	<i>Anggeraini</i>	Acc Bab 1, 2, 3 Perbaikan Bab 4 dan 5

Palembang, 01 Juli 2014

Ketua Jurusan,

M Aladin, S.E., M.Si., Ak., CA  
NIP 195706141990031001





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Pembimbing I : Anggeraini Oktarida, S.E., M.Si., Ak., CA

No	Tanggal	Paraf Mahasiswa	Paraf Pembimbing	Keterangan
9	27 Juni 2014			Acc Bab 4 dan 5
10	30 Juni 2014			Acc keseluruhan, siap diurikan
11				
12				
13				
14				
15				
16				

Palembang, 01 Juli 2014

Ketua Jurusan,

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Pembimbing 2 : Desi Indriasari, S.E., M.Si., Ak., CA

No	Tanggal	Paraf Mahasiswa	Paraf Pembimbing	Keterangan
1	14 Maret 2014			Pengajuan Proposal
2	25 Maret 2014			Perbaikan Proposal
3	06 April 2014			Perbaikan Proposal
4	25 April 2014			Acc Proposal , Lanjut Bab 1
5	02 Mei 2014			Acc Bab 1 , Lanjut Bab 2
6	09 Mei 2014			Acc Bab 2 , Lanjut Bab 3
7	23 Mei 2014			Acc Bab 3 , Lanjut Bab 4
8	12 Juni 2014			Perbaikan Bab 3, 4, 5

Palembang, 01 Juli 2014

Ketua Jurusan,

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Pembimbing 2 : Desi Indriasari, S.E., M.Si., Ak., CA

No	Tanggal	Paraf Mahasiswa	Paraf Pembimbing	Keterangan
9	20 Juni 2014	<i>Ade</i>	<i>Desi</i>	Perbaiki Bab 4 dan Bab 5
10	27 Juni 2014	<i>Ade</i>	<i>Desi</i>	Acc untuk diuikan
11				
12				
13				
14				
15				
16				

Palembang, 01 Juli 2014

Ketua Jurusan,

M Aladin, S.E., M.Si., Ak., CA  
NIP 195706141990031001



## Lampiran 5

<b>Tahun</b>	<b>Perusahaan</b>	<b>CR</b>	<b>DER</b>	<b>ROA</b>	<i>Altman Z score</i>	<b>Kondisi Perusahaan</b>
2009	ADRO	1,981	1,430	0,103	1,440	Bangkrut
2009	ATPK	2,808	0,336	-0,207	2,898	Rawan
2009	BYAN	0,861	1,949	0,019	1,547	Bangkrut
2009	DEWA	0,925	0,685	-0,004	1,310	Bangkrut
2009	DOID	3,077	33,036	-0,024	1,815	Rawan
2009	ITMG	1,978	0,343	0,280	5,049	Tidak Bangkrut
2009	KKGI	2,079	0,810	0,117	3,739	Tidak Bangkrut
2009	PKPK	1,136	1,586	0,040	1,607	Bangkrut
2009	PTBA	4,912	0,402	0,338	5,731	Tidak Bangkrut
2009	PTRO	1,341	1,431	0,008	1,911	Rawan
2010	ADRO	1,721	1,200	0,055	1,790	Bangkrut
2010	ATPK	2,342	0,696	-0,175	3,105	Tidak Bangkrut
2010	BYAN	0,988	1,815	0,088	2,056	Rawan
2010	DEWA	2,426	0,371	0,001	2,439	Rawan
2010	DOID	1,521	55,164	-0,021	0,205	Bangkrut
2010	ITMG	1,834	0,511	0,187	4,548	Tidak Bangkrut
2010	KKGI	2,338	0,727	0,315	4,148	Tidak Bangkrut
2010	PKPK	1,193	1,448	0,014	1,397	Bangkrut
2010	PTBA	5,789	0,354	0,230	5,172	Tidak Bangkrut
2010	PTRO	1,037	0,844	0,190	2,919	Rawan
2011	ADRO	0,601	1,317	0,099	1,868	Rawan
2011	ATPK	1,461	1,890	-0,223	3,520	Tidak Bangkrut
2011	BYAN	0,660	0,549	0,149	2,730	Rawan
2011	DEWA	2,489	0,294	-0,059	3,215	Tidak Bangkrut
2011	DOID	2,163	10,326	-0,033	1,104	Bangkrut
2011	ITMG	2,366	0,460	0,349	5,363	Tidak Bangkrut
2011	KKGI	2,830	0,488	0,465	7,227	Tidak Bangkrut
2011	PKPK	1,217	1,487	-0,006	0,479	Bangkrut
2011	PTBA	4,632	0,409	0,268	5,114	Tidak Bangkrut
2011	PTRO	0,935	1,369	0,140	2,159	Rawan
2012	ADRO	1,572	1,234	0,057	1,710	Bangkrut
2012	ATPK	1,404	2,442	-0,111	3,272	Tidak Bangkrut
2012	BYAN	1,157	1,698	0,033	1,477	Bangkrut
2012	DEWA	1,411	0,606	-0,091	2,413	Rawan
2012	DOID	1,875	11,957	-0,015	1,124	Bangkrut
2012	ITMG	2,217	0,488	0,286	5,174	Tidak Bangkrut
2012	KKGI	1,948	0,416	0,221	5,958	Tidak Bangkrut

2012	PKPK	1,307	1,268	-0,023	1,454	Bangkrut
2012	PTBA	4,867	0,497	0,178	4,594	Tidak Bangkrut
2012	PTRO	1,315	1,828	0,093	1,669	Bangkrut
2013	ADRO	1,772	1,108	0,033	1,595	Bangkrut
2013	ATPK	1,321	0,328	0,009	2,379	Rawan
2013	BYAN	1,099	2,511	-0,038	0,898	Bangkrut
2013	DEWA	1,278	0,647	-0,138	2,527	Rawan
2013	DOID	1,407	14,813	-0,020	0,980	Bangkrut
2013	ITMG	1,992	0,444	0,166	4,571	Tidak Bangkrut
2013	KKGI	1,735	0,446	0,109	5,357	Tidak Bangkrut
2013	PKPK	1,456	1,064	0,001	1,567	Bangkrut
2013	PTBA	2,866	0,546	0,201	4,209	Tidak Bangkrut
2013	PTRO	1,555	1,577	0,034	2,030	Rawan



$$Z_i = 1,2X_1 + 1,4X_2 + 3,3X_3 + 0,6X_4 + 0,9X_5$$

<b>X1</b>	<b>X2</b>	<b>X3</b>	<b>X4</b>	<b>X5</b>	<b>Altman Z Score</b>
0,185	0,095	(0,012)	0,699	0,705	1,440
0,433	0,836	(0,176)	2,980	0,002	2,898
(0,052)	0,039	0,051	0,513	1,080	1,547
(0,025)	0,042	(0,009)	1,461	0,436	1,310
0,305	0,023	0,131	0,030	0,967	1,815
0,278	0,329	0,378	2,916	1,258	5,049
0,378	0,365	0,165	1,235	1,490	3,739
0,041	0,150	0,055	0,631	0,789	1,607
0,669	0,566	0,466	2,487	1,108	5,731
0,107	0,239	0,044	0,699	0,883	1,911
0,104	0,121	0,118	0,834	0,608	1,790
0,516	1,154	(0,123)	1,436	0,416	3,105
(0,004)	0,122	0,156	0,551	1,045	2,056
0,230	0,039	(0,002)	2,698	0,497	2,439
0,129	0,027	0,000	0,018	0,000	0,205
0,254	0,315	0,333	1,956	1,531	4,548
0,000	0,000	0,450	1,375	1,838	4,148
0,064	0,165	0,017	0,691	0,621	1,397
0,630	0,594	0,298	2,823	0,907	5,172
0,011	0,392	0,244	1,185	0,840	2,919
(0,092)	0,166	0,177	0,759	0,705	1,868
0,286	1,678	(0,213)	0,529	1,213	3,520
(0,132)	0,184	0,179	1,821	0,946	2,730
0,284	0,015	0,036	3,397	0,698	3,215
0,217	0,034	0,033	0,097	0,630	1,104
0,390	0,432	0,448	2,172	1,509	5,363
0,496	0,708	0,654	2,048	2,255	7,227
0,000	0,161	(0,045)	0,672	0,001	0,479
0,604	0,600	0,353	2,443	0,920	5,114
(0,019)	0,333	0,175	0,730	0,699	2,159
0,077	0,159	0,107	0,810	0,556	1,710
0,277	1,325	(0,110)	0,410	1,203	3,272
0,033	0,147	0,040	0,589	0,745	1,477
0,117	0,107	0,113	1,649	0,762	2,413
0,155	0,054	0,026	0,084	0,727	1,124
0,357	0,409	0,396	2,051	1,636	5,174

0,227	0,758	0,337	2,403	2,070	5,958
0,156	0,153	(0,050)	0,789	0,743	1,454
0,538	0,582	0,307	2,014	0,911	4,594
0,075	0,029	0,146	0,547	0,728	1,669
0,089	0,181	0,062	0,903	0,488	1,595
0,056	0,123	0,011	3,046	0,275	2,379
0,027	0,030	(0,045)	0,398	0,732	0,898
0,084	0,270	0,156	1,546	0,607	2,527
0,113	0,085	0,013	0,068	0,642	0,980
0,267	0,410	0,231	2,250	1,565	4,571
0,194	0,840	0,237	2,241	1,824	5,357
0,222	0,169	(0,019)	0,940	0,560	1,567
0,361	0,693	0,226	1,830	0,960	4,209
0,132	0,322	0,101	0,634	0,707	2,030

## Lampiran 7

(Aset Lancar + Kewajiban Lancar)/Total Aset

<b>Tahun</b>	<b>Perusahaan</b>	<b>Aset Lancar</b>	<b>Kewajiban Lancar</b>	<b>Total Aset</b>	<b>Hasil</b>
2009	ADRO	15.836.859	7.996.026	42.465.408	0,18464
2009	ATPK	115.989.198.775	41.310.537.763	172.324.894.498	0,43336
2009	BYAN	2.315.269	2.687.919	7.180.723	(0,05190)
2009	DEWA	141.427.722	152.812.892	462.189.037	(0,02463)
2009	DOID	2.965.239.876.820	963.758.217.514	6.570.728.530.932	0,30461
2009	ITMG	673.004	340.267	1.198.571	0,27761
2009	KKGI	198.662.090.953	95.565.284.623	272.938.452.858	0,37773
2009	PKPK	164.749.419.561	144.968.569.234	486.392.238.421	0,04067
2009	PTBA	6.783.391	1.380.908	8.078.578	0,66874
2009	PTRO	82.116	61.216	194.509	0,10745
2010	ADRO	1.108.778	644.407	4.470.119	0,10388
2010	ATPK	132.415.755.134	56.538.515.280	147.157.866.309	0,51562
2010	BYAN	2.911.121	2.945.288	8.372.079	(0,00408)
2010	DEWA	180.813.632	74.545.033	462.511.533	0,22976
2010	DOID	2.884.255.439.547	1.896.141.153.542	7.637.438.268.597	0,12938
2010	ITMG	608.153	331.527	1.089.706	0,25385
2010	KKGI	44.246.706	18.926.915	527.245.003.219	0,00005
2010	PKPK	183.324.859.572	153.604.250.658	467.804.659.413	0,06353
2010	PTBA	6.645.953	1.148.036	8.722.699	0,63030
2010	PTRO	68.742	66.319	222.512	0,01089
2011	ADRO	779.201	1.297.525	5.658.961	(0,09159)
2011	ATPK	101.252.682	69.298.201	111.660.087	0,28618
2011	BYAN	408.250.639	618.637.802	1.596.247.562	(0,13180)
2011	DEWA	192.522.246	77.339.182	406.125.904	0,28361
2011	DOID	4.367.499	2.019.204	10.819.779	0,21704
2011	ITMG	1.066.427	450.748	1.578.474	0,39005
2011	KKGI	82.729.853	29.229.097	107.806.142	0,49627
2011	PKPK	263.946.229	216.900.868	471.838.283.186	0,00010
2011	PTBA	8.859.260	1.912.423	11.507.104	0,60370
2011	PTRO	105.179	112.459	377.298	(0,01930)
2012	ADRO	1.413.875	899.223	6.692.256	0,07690
2012	ATPK	145.188.931	103.445.827	150.829.602	0,27676
2012	BYAN	459.919.524	397.472.851	1.909.104.988	0,03271
2012	DEWA	176.169.943	124.854.809	439.475.800	0,11676

2012	DOID	385.860.243	205.844.123	1.159.770.820	0,15522
2012	ITMG	968.928	437.021	1.491.224	0,35669
2012	KKGI	48.426.676	24.864.784	103.801.508	0,22699
2012	PKPK	263.103.142	201.241.930	396.277.483	0,15611
2012	PTBA	8.618.547	1.770.664	12.728.981	0,53798
2012	PTRO	165.634	125.918	529.742	0,07497
2013	ADRO	1.370.879	773.679	6.733.787	0,08869
2013	ATPK	345.398.433	261.505.049	1.489.339.945	0,05633
2013	BYAN	474.147.531	431.456.547	1.566.788.853	0,02725
2013	DEWA	141.290.482	110.570.095	365.758.029	0,08399
2013	DOID	421.980.187	300.006.336	1.081.805.400	0,11275
2013	ITMG	746.328	374.674	1.392.140	0,26697
2013	KKGI	48.560.172	27.986.852	106.087.702	0,19393
2013	PKPK	256.689.690	176.353.513	361.548.802	0,22220
2013	PTBA	6.479.783	2.260.956	11.677.155	0,36129
2013	PTRO	188.589	121.305	509.242	0,13213

## Laba Ditahan/Total Aset

<b>Tahun</b>	<b>Perusahaan</b>	<b>Laba ditahan</b>	<b>Total Aset</b>	<b>Hasil</b>
2009	ADRO	4.028.127	42.465.408	0,09486
2009	ATPK	144.076.030.355	172.324.894.498	0,83607
2009	BYAN	277.549	7.180.723	0,03865
2009	DEWA	19.289.446	462.189.037	0,04173
2009	DOID	152.647.111.995	6.570.728.530.932	0,02323
2009	ITMG	394.566	1.198.571	0,32920
2009	KKGI	99.667.588.211	272.938.452.858	0,36517
2009	PKPK	72.987.865.349	486.392.238.421	0,15006
2009	PTBA	4.568.821	8.078.578	0,56555
2009	PTRO	46.573	194.509	0,23944
2010	ADRO	542.557	4.470.119	0,12137
2010	ATPK	169.770.396.940	147.157.866.309	1,15366
2010	BYAN	1.018.343	8.372.079	0,12164
2010	DEWA	18.011.753	462.511.533	0,03894
2010	DOID	209.412.327.051	7.637.438.268.597	0,02742
2010	ITMG	342.718	1.089.706	0,31451
2010	KKGI	37.500.131	527.245.003.219	0,00007
2010	PKPK	76.982.532.611	467.804.659.413	0,16456
2010	PTBA	5.182.763	8.722.699	0,59417
2010	PTRO	87.237	222.512	0,39206
2011	ADRO	942.000	5.658.961	0,16646
2011	ATPK	187.311.461	111.660.087	1,67751
2011	BYAN	293.405.709	1.596.247.562	0,18381
2011	DEWA	6.000.596	406.125.904	0,01478
2011	DOID	362.787	10.819.779	0,03353
2011	ITMG	682.421	1.578.474	0,43233
2011	KKGI	76.360.977	107.806.142	0,70832
2011	PKPK	75.744.151.803	471.838.283.186	0,16053
2011	PTBA	6.906.491	11.507.104	0,60019
2011	PTRO	125.796	377.298	0,33341
2012	ADRO	1.066.661	6.692.256	0,15939
2012	ATPK	199.831.013	150.829.602	1,32488
2012	BYAN	280.055.336	1.909.104.988	0,14669
2012	DEWA	47.029.050	439.475.800	0,10701
2012	DOID	62.538.914	1.159.770.820	0,05392
2012	ITMG	609.497	1.491.224	0,40872

2012	KKGI	78.719.017	103.801.508	0,75836
2012	PKPK	60.785.300	396.277.483	0,15339
2012	PTBA	7.410.590	12.728.981	0,58218
2012	PTRO	15.361	529.742	0,02900
2013	ADRO	1.217.607	6.733.787	0,18082
2013	ATPK	183.622.072	1.489.339.945	0,12329
2013	BYAN	47.550.726	1.566.788.853	0,03035
2013	DEWA	98.717.227	365.758.029	0,26990
2013	DOID	91.908.873	1.081.805.400	0,08496
2013	ITMG	570.935	1.392.140	0,41011
2013	KKGI	89.062.819	106.087.702	0,83952
2013	PKPK	61.203.305	361.548.802	0,16928
2013	PTBA	8.093.505	11.677.155	0,69311
2013	PTRO	164.169	509.242	0,32238

## EBIT/Total Aset

<b>Tahun</b>	<b>Perusahaan</b>	<b>EBIT</b>	<b>Total Aset</b>	<b>Hasil</b>
2009	ADRO	(502.438)	42.465.408	(0,01183)
2009	ATPK	(30.395.444.036)	172.324.894.498	(0,17638)
2009	BYAN	365.022	7.180.723	0,05083
2009	DEWA	(4.307.892)	462.189.037	(0,00932)
2009	DOID	861.132.044.812	6.570.728.530.932	0,13106
2009	ITMG	453.061	1.198.571	0,37800
2009	KKGI	44.985.635.301	272.938.452.858	0,16482
2009	PKPK	26.650.258.242	486.392.238.421	0,05479
2009	PTBA	3.762.002	8.078.578	0,46568
2009	PTRO	8.522	194.509	0,04381
2010	ADRO	525.297	4.470.119	0,11751
2010	ATPK	(18.108.445.750)	147.157.866.309	(0,12305)
2010	BYAN	1.307.832	8.372.079	0,15621
2010	DEWA	(1.008.637)	462.511.533	(0,00218)
2010	DOID	572.132	7.637.438.268.597	0,00000
2010	ITMG	362.908	1.089.706	0,33303
2010	KKGI	237.134.433.801	527.245.003.219	0,44976
2010	PKPK	7.863.120.915	467.804.659.413	0,01681
2010	PTBA	2.599.650	8.722.699	0,29803
2010	PTRO	54.309	222.512	0,24407
2011	ADRO	1.002.611	5.658.961	0,17717
2011	ATPK	(23.787.158)	111.660.087	(0,21303)
2011	BYAN	286.476.312	1.596.247.562	0,17947
2011	DEWA	14.547.391	406.125.904	0,03582
2011	DOID	353.007	10.819.779	0,03263
2011	ITMG	706.915	1.578.474	0,44785
2011	KKGI	70.458.192	107.806.142	0,65356
2011	PKPK	(21.431.104.772)	471.838.283.186	(0,04542)
2011	PTBA	4.059.104	11.507.104	0,35275
2011	PTRO	66.045	377.298	0,17505
2012	ADRO	713.724	6.692.256	0,10665
2012	ATPK	(16.624.538)	150.829.602	(0,11022)
2012	BYAN	77.257.441	1.909.104.988	0,04047
2012	DEWA	49.507.591	439.475.800	0,11265
2012	DOID	29.993.769	1.159.770.820	0,02586
2012	ITMG	591.109	1.491.224	0,39639

2012	KKGI	34.969.080	103.801.508	0,33688
2012	PKPK	(19.781.958)	396.277.483	(0,04992)
2012	PTBA	3.911.587	12.728.981	0,30730
2012	PTRO	77.399	529.742	0,14611
2013	ADRO	419.284	6.733.787	0,06227
2013	ATPK	16.298.722	1.489.339.945	0,01094
2013	BYAN	(70.318.335)	1.566.788.853	(0,04488)
2013	DEWA	56.894.345	365.758.029	0,15555
2013	DOID	14.162.945	1.081.805.400	0,01309
2013	ITMG	320.948	1.392.140	0,23054
2013	KKGI	25.102.237	106.087.702	0,23662
2013	PKPK	(6.704.500)	361.548.802	(0,01854)
2013	PTBA	2.641.362	11.677.155	0,22620
2013	PTRO	51.334	509.242	0,10080



## Total Ekuitas/Total Kewajiban

<b>Tahun</b>	<b>Perusahaan</b>	<b>Total Ekuitas</b>	<b>Total Kewajiban</b>	<b>Hasil</b>
2009	ADRO	17.444.891	24.953.474	0,69910
2009	ATPK	129.055.276.637	43.310.537.763	2,97977
2009	BYAN	2.415.132	4.706.699	0,51313
2009	DEWA	273.771.450	187.420.657	1,46073
2009	DOID	192.827.729.321	6.370.341.448.173	0,03027
2009	ITMG	1.198.571	411.085	2,91563
2009	KKGI	150.817.588.211	122.120.864.647	1,23499
2009	PKPK	188.097.360.454	298.294.877.968	0,63058
2009	PTBA	5.701.372	2.292.740	2,48671
2009	PTRO	80.011	114.498	0,69880
2010	ADRO	2.032.211	2.437.908	0,83359
2010	ATPK	86.745.890.452	60.411.975.857	1,43591
2010	BYAN	2.939.406	5.333.856	0,55108
2010	DEWA	336.420.481	124.695.578	2,69793
2010	DOID	135.983.967.873	7.501.452.436.708	0,01813
2010	ITMG	721.024	368.682	1,95568
2010	KKGI	33.703.027	24.513.478	1,37488
2010	PKPK	190.945.328.714	276.407.606.279	0,69081
2010	PTBA	6.441.248	2.281.451	2,82331
2010	PTRO	120.675	101.837	1,18498
2011	ADRO	2.442.223	3.216.738	0,75922
2011	ATPK	38.642.862	73.017.225	0,52923
2011	BYAN	1.596.247.562	876.467.677	1,82123
2011	DEWA	313.770.212	92.355.692	3,39741
2011	DOID	955.304	9.864.475	0,09684
2011	ITMG	1.080.804	497.670	2,17173
2011	KKGI	72.435.062	35.371.080	2,04786
2011	PKPK	189.686.346.172	282.151.937.014	0,67228
2011	PTBA	8.165.002	3.342.102	2,44307
2011	PTRO	159.232	218.066	0,73020
2012	ADRO	2.995.054	3.697.202	0,81009
2012	ATPK	43.824.058	107.005.545	0,40955
2012	BYAN	707.691.110	1.201.413.878	0,58905
2012	DEWA	273.572.376	165.903.424	1,64899
2012	DOID	89.506.873	1.070.263.947	0,08363
2012	ITMG	1.002.417	488.807	2,05074

2012	KKGI	73.298.841	30.502.667	2,40303
2012	PKPK	174.722.337	221.555.145	0,78862
2012	PTBA	8.505.169	4.223.812	2,01362
2012	PTRO	187.290	342.452	0,54691
2013	ADRO	3.195.003	3.538.784	0,90285
2013	ATPK	1.121.217.431	368.122.514	3,04577
2013	BYAN	444.841.218	1.116.947.635	0,39827
2013	DEWA	222.107.938	143.650.091	1,54617
2013	DOID	68.413.836	1.013.391.564	0,06751
2013	ITMG	963.855	428.285	2,25050
2013	KKGI	73.350.706	32.736.996	2,24061
2013	PKPK	175.158.380	186.390.421	0,93974
2013	PTBA	7.551.569	4.125.586	1,83042
2013	PTRO	197.576	311.666	0,63394

## Penjualan/Total Aset

<b>Tahun</b>	<b>Perusahaan</b>	<b>Sales</b>	<b>Total Aset</b>	<b>Hasil</b>
2009	ADRO	29.938.020	42.465.408	0,70500
2009	ATPK	283.242.490	172.324.894.498	0,00164
2009	BYAN	7.752.866	7.180.723	1,07968
2009	DEWA	201.466.055	462.189.037	0,43590
2009	DOID	6.350.638.790.348	6.570.728.530.932	0,96650
2009	ITMG	1.508.359	1.198.571	1,25846
2009	KKGI	406.616.046.815	272.938.452.858	1,48977
2009	PKPK	383.836.032.612	486.392.238.421	0,78915
2009	PTBA	8.947.854	8.078.578	1,10760
2009	PTRO	171.826	194.509	0,88338
2010	ADRO	2.717.643	4.470.119	0,60796
2010	ATPK	61.167.647.003	147.157.866.309	0,41566
2010	BYAN	8.745.624	8.372.079	1,04462
2010	DEWA	230.086.146	462.511.533	0,49747
2010	DOID	5.798.901	7.637.438.268.597	0,00000
2010	ITMG	1.668.192	1.089.706	1,53086
2010	KKGI	969.334.917.547	527.245.003.219	1,83849
2010	PKPK	290.440.471.584	467.804.659.413	0,62086
2010	PTBA	7.909.154	8.722.699	0,90673
2010	PTRO	186.949	222.512	0,84017
2011	ADRO	3.987.405	5.658.961	0,70462
2011	ATPK	135.460.620	111.660.087	1,21315
2011	BYAN	1.509.261.938	1.596.247.562	0,94551
2011	DEWA	283.366.897	406.125.904	0,69773
2011	DOID	6.820.719	10.819.779	0,63039
2011	ITMG	2.381.875	1.578.474	1,50897
2011	KKGI	243.064.890	107.806.142	2,25465
2011	PKPK	389.723.325	471.838.283.186	0,00083
2011	PTBA	10.581.570	11.507.104	0,91957
2011	PTRO	263.769	377.298	0,69910
2012	ADRO	3.722.489	6.692.256	0,55624
2012	ATPK	181.494.610	150.829.602	1,20331
2012	BYAN	1.422.880.281	1.909.104.988	0,74531
2012	DEWA	334.997.337	439.475.800	0,76227
2012	DOID	843.254.769	1.159.770.820	0,72709
2012	ITMG	2.438.941	1.491.224	1,63553

2012	KKGI	214.901.931	103.801.508	2,07032
2012	PKPK	294.488.422	396.277.483	0,74314
2012	PTBA	11.594.057	12.728.981	0,91084
2012	PTRO	385.492	529.742	0,72770
2013	ADRO	3.285.142	6.733.787	0,48786
2013	ATPK	409.411.286	1.489.339.945	0,27489
2013	BYAN	1.147.467.928	1.566.788.853	0,73237
2013	DEWA	222.028.647	365.758.029	0,60704
2013	DOID	694.912.667	1.081.805.400	0,64236
2013	ITMG	2.178.763	1.392.140	1,56505
2013	KKGI	193.474.442	106.087.702	1,82372
2013	PKPK	202.625.598	361.548.802	0,56044
2013	PTBA	11.209.219	11.677.155	0,95993
2013	PTRO	360.096	509.242	0,70712

*Current Ratio*

<b>Tahun</b>	<b>Perusahaan</b>	<b>Aset Lancar</b>	<b>Kewajiban Lancar</b>	<b>Hasil</b>
2009	ADRO	15.836.859	7.996.026	1,98059
2009	ATPK	115.989.198.775	41.310.537.763	2,80774
2009	BYAN	2.315.269	2.687.919	0,86136
2009	DEWA	141.427.722	152.812.892	0,92550
2009	DOID	2.965.239.876.820	963.758.217.514	3,07675
2009	ITMG	673.004	340.267	1,97787
2009	KKGI	198.662.090.953	95.565.284.623	2,07881
2009	PKPK	164.749.419.561	144.968.569.234	1,13645
2009	PTBA	6.783.391	1.380.908	4,91227
2009	PTRO	82.116	61.216	1,34141
2010	ADRO	1.108.778	644.407	1,72062
2010	ATPK	132.415.755.134	56.538.515.280	2,34205
2010	BYAN	2.911.121	2.945.288	0,98840
2010	DEWA	180.813.632	74.545.033	2,42556
2010	DOID	2.884.255.439.547	1.896.141.153.542	1,52112
2010	ITMG	608.153	331.527	1,83440
2010	KKGI	44.246.706	18.926.915	2,33777
2010	PKPK	183.324.859.572	153.604.250.658	1,19349
2010	PTBA	6.645.953	1.148.036	5,78898
2010	PTRO	68.742	66.319	1,03654
2011	ADRO	779.201	1.297.525	0,60053
2011	ATPK	101.252.682	69.298.201	1,46112
2011	BYAN	408.250.639	618.637.802	0,65992
2011	DEWA	192.522.246	77.339.182	2,48932
2011	DOID	4.367.499	2.019.204	2,16298
2011	ITMG	1.066.427	450.748	2,36591
2011	KKGI	82.729.853	29.229.097	2,83039
2011	PKPK	263.946.229	216.900.868	1,21690
2011	PTBA	8.859.260	1.912.423	4,63248
2011	PTRO	105.179	112.459	0,93527
2012	ADRO	1.413.875	899.223	1,57233
2012	ATPK	145.188.931	103.445.827	1,40353
2012	BYAN	459.919.524	397.472.851	1,15711
2012	DEWA	176.169.943	124.854.809	1,41100
2012	DOID	385.860.243	205.844.123	1,87453
2012	ITMG	968.928	437.021	2,21712

2012	KKGI	48.426.676	24.864.784	1,94760
2012	PKPK	263.103.142	201.241.930	1,30740
2012	PTBA	8.618.547	1.770.664	4,86741
2012	PTRO	165.634	125.918	1,31541
2013	ADRO	1.370.879	773.679	1,77190
2013	ATPK	345.398.433	261.505.049	1,32081
2013	BYAN	474.147.531	431.456.547	1,09895
2013	DEWA	141.290.482	110.570.095	1,27784
2013	DOID	421.980.187	300.006.336	1,40657
2013	ITMG	746.328	374.674	1,99194
2013	KKGI	48.560.172	27.986.852	1,73511
2013	PKPK	256.689.690	176.353.513	1,45554
2013	PTBA	6.479.783	2.260.956	2,86595
2013	PTRO	188.589	121.305	1,55467

*Total Debt to Equity Ratio*

<b>Tahun</b>	<b>Perusahaan</b>	<b>Total Kewajiban</b>	<b>Total Ekuitas</b>	<b>Hasil</b>
2009	ADRO	24.953.474	17.444.891	1,43042
2009	ATPK	43.310.537.763	129.055.276.637	0,33560
2009	BYAN	4.706.699	2.415.132	1,94884
2009	DEWA	187.420.657	273.771.450	0,68459
2009	DOID	6.370.341.448.173	192.827.729.321	33,03644
2009	ITMG	411.085	1.198.571	0,34298
2009	KKGI	122.120.864.647	150.817.588.211	0,80973
2009	PKPK	298.294.877.968	188.097.360.454	1,58585
2009	PTBA	2.292.740	5.701.372	0,40214
2009	PTRO	114.498	80.011	1,43103
2010	ADRO	2.437.908	2.032.211	1,19963
2010	ATPK	60.411.975.857	86.745.890.452	0,69642
2010	BYAN	5.333.856	2.939.406	1,81460
2010	DEWA	124.695.578	336.420.481	0,37065
2010	DOID	7.501.452.436.708	135.983.967.873	55,16424
2010	ITMG	368.682	721.024	0,51133
2010	KKGI	24.513.478	33.703.027	0,72734
2010	PKPK	276.407.606.279	190.945.328.714	1,44757
2010	PTBA	2.281.451	6.441.248	0,35419
2010	PTRO	101.837	120.675	0,84389
2011	ADRO	3.216.738	2.442.223	1,31714
2011	ATPK	73.017.225	38.642.862	1,88954
2011	BYAN	876.467.677	1.596.247.562	0,54908
2011	DEWA	92.355.692	313.770.212	0,29434
2011	DOID	9.864.475	955.304	10,32601
2011	ITMG	497.670	1.080.804	0,46046
2011	KKGI	35.371.080	72.435.062	0,48831
2011	PKPK	282.151.937.014	189.686.346.172	1,48747
2011	PTBA	3.342.102	8.165.002	0,40932
2011	PTRO	218.066	159.232	1,36949
2012	ADRO	3.697.202	2.995.054	1,23444
2012	ATPK	107.005.545	43.824.058	2,44171
2012	BYAN	1.201.413.878	707.691.110	1,69765
2012	DEWA	165.903.424	273.572.376	0,60643
2012	DOID	1.070.263.947	89.506.873	11,95734
2012	ITMG	488.807	1.002.417	0,48763

2012	KKGI	30.502.667	73.298.841	0,41614
2012	PKPK	221.555.145	174.722.337	1,26804
2012	PTBA	4.223.812	8.505.169	0,49662
2012	PTRO	342.452	187.290	1,82846
2013	ADRO	3.538.784	3.195.003	1,10760
2013	ATPK	368.122.514	1.121.217.431	0,32832
2013	BYAN	1.116.947.635	444.841.218	2,51089
2013	DEWA	143.650.091	222.107.938	0,64676
2013	DOID	1.013.391.564	68.413.836	14,81267
2013	ITMG	428.285	963.855	0,44435
2013	KKGI	32.736.996	73.350.706	0,44631
2013	PKPK	186.390.421	175.158.380	1,06413
2013	PTBA	4.125.586	7.551.569	0,54632
2013	PTRO	311.666	197.576	1,57745



*Return On Assets*

<b>Tahun</b>	<b>Perusahaan</b>	<b>EAT</b>	<b>Total Aset</b>	<b>Hasil</b>
2009	ADRO	4.367.252	42.465.408	0,10284
2009	ATPK	(35.680.713.603)	172.324.894.498	(0,20705)
2009	BYAN	136.287	7.180.723	0,01898
2009	DEWA	(1.847.471)	462.189.037	(0,00400)
2009	DOID	(160.105.733.450)	6.570.728.530.932	(0,02437)
2009	ITMG	335.551	1.198.571	0,27996
2009	KKGI	32.003.109.187	272.938.452.858	0,11725
2009	PKPK	19.495.476.175	486.392.238.421	0,04008
2009	PTBA	2.727.734	8.078.578	0,33765
2009	PTRO	1.590	194.509	0,00817
2010	ADRO	247.359	4.470.119	0,05534
2010	ATPK	(25.694.366.584)	147.157.866.309	(0,17460)
2010	BYAN	740.794	8.372.079	0,08848
2010	DEWA	588.128	462.511.533	0,00127
2010	DOID	(158.671.554.045)	7.637.438.268.597	(0,02078)
2010	ITMG	204.151	1.089.706	0,18735
2010	KKGI	166.026.708.237	527.245.003.219	0,31489
2010	PKPK	6.448.466.548	467.804.659.413	0,01378
2010	PTBA	2.008.891	8.722.699	0,23031
2010	PTRO	42.254	222.512	0,18990
2011	ADRO	559.500	5.658.961	0,09887
2011	ATPK	(24.850.134)	111.660.087	(0,22255)
2011	BYAN	237.742.065	1.596.247.562	0,14894
2011	DEWA	(24.045.743)	406.125.904	(0,05921)
2011	DOID	(352.477)	10.819.779	(0,03258)
2011	ITMG	551.304	1.578.474	0,34926
2011	KKGI	50.118.934	107.806.142	0,46490
2011	PKPK	(2.919.562.074)	471.838.283.186	(0,00619)
2011	PTBA	3.085.862	11.507.104	0,26817
2011	PTRO	52.642	377.298	0,13952
2012	ADRO	381.745	6.692.256	0,05704
2012	ATPK	(16.740.643)	150.829.602	(0,11099)
2012	BYAN	62.449.087	1.909.104.988	0,03271
2012	DEWA	(40.197.836)	439.475.800	(0,09147)
2012	DOID	(17.368.064)	1.159.770.820	(0,01498)
2012	ITMG	426.580	1.491.224	0,28606

2012	KKGI	22.933.452	103.801.508	0,22094
2012	PKPK	(9.064.094)	396.277.483	(0,02287)
2012	PTBA	2.269.074	12.728.981	0,17826
2012	PTRO	49.115	529.742	0,09271
2013	ADRO	225.411	6.733.787	0,03347
2013	ATPK	13.040.702	1.489.339.945	0,00876
2013	BYAN	(59.995.567)	1.566.788.853	(0,03829)
2013	DEWA	(50.647.320)	365.758.029	(0,13847)
2013	DOID	(21.565.731)	1.081.805.400	(0,01993)
2013	ITMG	230.484	1.392.140	0,16556
2013	KKGI	11.576.400	106.087.702	0,10912
2013	PKPK	333.679	361.548.802	0,00092
2013	PTBA	2.351.350	11.677.155	0,20136
2013	PTRO	17.286	509.242	0,03394

**Descriptive Statistics**

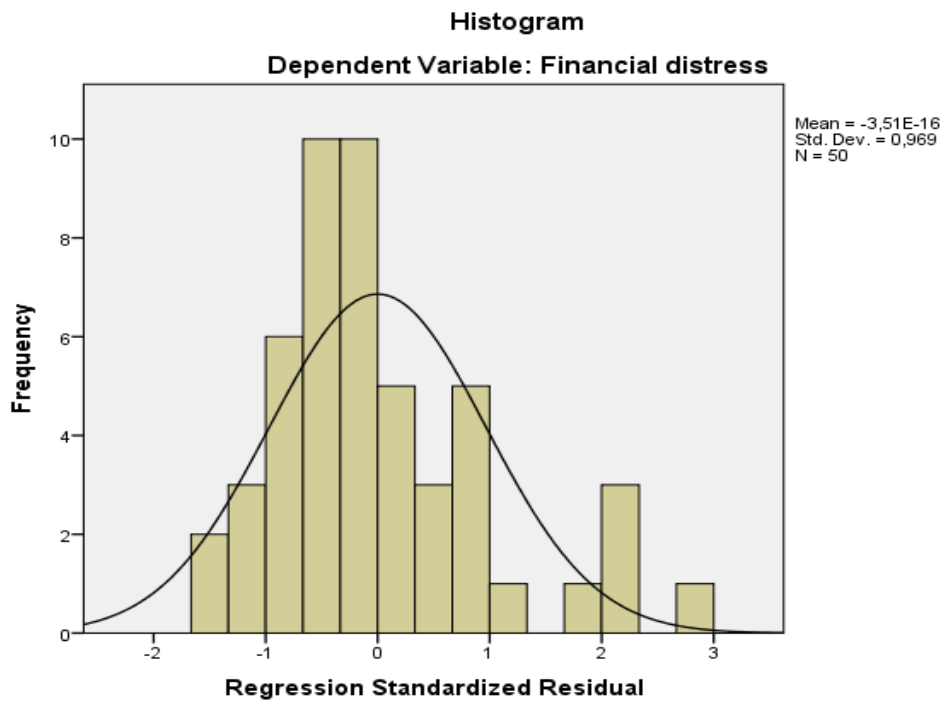
	N	Minimum	Maximum	Mean	Std. Deviation
CR	50	,601	5,789	1,94390	1,103167
DER	50	,294	55,164	3,39290	9,133918
ROA	50	-,223	,465	,07376	,147849
Financial distress	50	,205	7,227	2,85126	1,668742
Valid N (listwise)	50				

**One-Sample Kolmogorov-Smirnov Test**

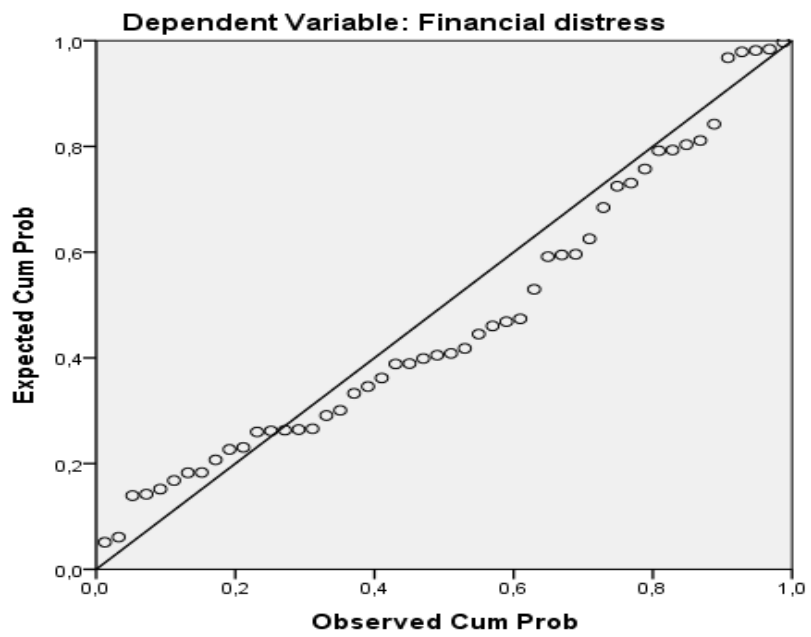
		CR	DER	ROA	Financial distress
N		50	50	50	50
Normal Parameters <sup>a,b</sup>	Mean	1,94390	3,39290	,07376	2,85126
	Std. Deviation	1,103167	9,133918	,147849	1,668742
Most Extreme Differences	Absolute	,163	,438	,110	,143
	Positive	,163	,438	,110	,143
	Negative	-,123	-,367	-,085	-,086
Kolmogorov-Smirnov Z		1,150	3,100	,780	1,012
Asymp. Sig. (2-tailed)		,142	,000	,577	,257

### One-Sample Kolmogorov-Smirnov Test

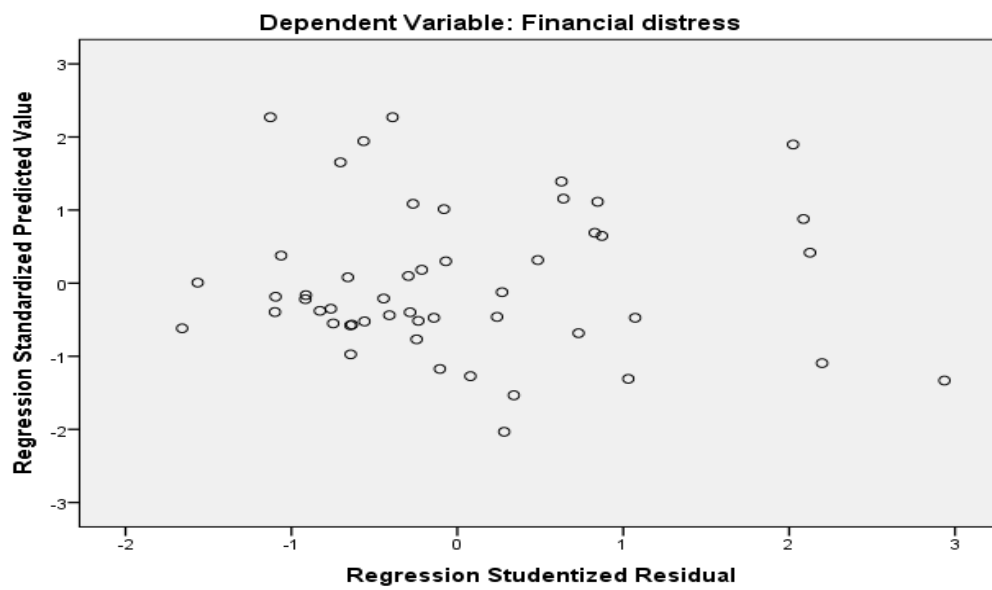
		CR	LNDER	ROA	Financial distress
N		50	50	50	50
Normal Parameters <sup>a,b</sup>	Mean	1,94390	,1131	,07376	2,85126
	Std. Deviation	1,103167	1,16385	,147849	1,668742
Most Extreme Differences	Absolute	,163	,177	,110	,143
	Positive	,163	,177	,110	,143
	Negative	-,123	-,126	-,085	-,086
Kolmogorov-Smirnov Z		1,150	1,251	,780	1,012
Asymp. Sig. (2-tailed)		,142	,087	,577	,257



**Normal P-P Plot of Regression Standardized Residual**



**Scatterplot**



**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	ROA, LNDER, CR <sup>b</sup>		Enter

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,846 <sup>a</sup>	,716	,697	,918625	2,053

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	97,632	3	32,544	38,565	,000 <sup>b</sup>
	Residual	38,818	46	,844		
	Total	136,450	49			

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,654	,277		5,971	,000
	CR	,477	,131	,315	3,632	,001
	LNDER	-,574	,123	-,400	-4,660	,000
	ROA	4,546	1,017	,403	4,468	,000

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-,01804	6,05590	2,85126	1,411557	50
Std. Predicted Value	-2,033	2,270	,000	1,000	50
Standard Error of Predicted Value	,133	,478	,242	,095	50
Adjusted Predicted Value	-,09675	6,38488	2,83823	1,443478	50
Residual	-1,500259	2,548527	,000000	,890059	50
Std. Residual	-1,633	2,774	,000	,969	50
Stud. Residual	-1,659	2,936	,007	1,010	50
Deleted Residual	-1,547805	2,854254	,013034	,969088	50
Stud. Deleted Residual	-1,692	3,221	,019	1,043	50
Mahal. Distance	,043	12,310	2,940	3,222	50
Cook's Distance	,000	,259	,023	,050	50
Centered Leverage Value	,001	,251	,060	,066	50

**Titik Persentase Distribusi t (df = 41 – 80)**

<b>Pr</b>	<b>0.25</b>	<b>0.10</b>	<b>0.05</b>	<b>0.025</b>	<b>0.01</b>	<b>0.005</b>	<b>0.001</b>
<b>df</b>	<b>0.50</b>	<b>0.20</b>	<b>0.10</b>	<b>0.050</b>	<b>0.02</b>	<b>0.010</b>	<b>0.002</b>
<b>41</b>	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
<b>42</b>	0.68038	1.30204	1.68195	2.01808	2.41847	2.69807	3.29595
<b>43</b>	0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
<b>44</b>	0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607
<b>45</b>	0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
<b>46</b>	0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
<b>47</b>	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



## Lampiran 17

Titik Persentase Distribusi F untuk Probabilita = 0,05															
df untuk penyebut (N2)	df untuk pembilang (N1)														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04	2.00	1.97	1.94	1.91	1.89
47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04	2.00	1.96	1.93	1.91	1.88
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03	1.99	1.96	1.93	1.90	1.88
49	4.04	3.19	2.79	2.56	2.40	2.29	2.20	2.13	2.08	2.03	1.99	1.96	1.93	1.90	1.88
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03	1.99	1.95	1.92	1.89	1.87
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02	1.98	1.95	1.92	1.89	1.87
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02	1.98	1.94	1.91	1.89	1.86
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01	1.97	1.93	1.90	1.88	1.85
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00	1.96	1.92	1.89	1.87	1.84
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00	1.96	1.92	1.89	1.86	1.84
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99	1.95	1.92	1.89	1.86	1.84
61	4.00	3.15	2.76	2.52	2.37	2.25	2.16	2.09	2.04	1.99	1.95	1.91	1.88	1.86	1.83
62	4.00	3.15	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.99	1.95	1.91	1.88	1.85	1.83
63	3.99	3.14	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
64	3.99	3.14	2.75	2.52	2.36	2.24	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
65	3.99	3.14	2.75	2.51	2.36	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.85	1.82
66	3.99	3.14	2.74	2.51	2.35	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.84	1.82
67	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.98	1.93	1.90	1.87	1.84	1.82
68	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.97	1.93	1.90	1.87	1.84	1.82
69	3.98	3.13	2.74	2.50	2.35	2.23	2.15	2.08	2.02	1.97	1.93	1.90	1.86	1.84	1.81
70	3.98	3.13	2.74	2.50	2.35	2.23	2.14	2.07	2.02	1.97	1.93	1.89	1.86	1.84	1.81
71	3.98	3.13	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.97	1.93	1.89	1.86	1.83	1.81
72	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
73	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
74	3.97	3.12	2.73	2.50	2.34	2.22	2.14	2.07	2.01	1.96	1.92	1.89	1.85	1.83	1.80
75	3.97	3.12	2.73	2.49	2.34	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.83	1.80
76	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.82	1.80
77	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.96	1.92	1.88	1.85	1.82	1.80
78	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.80
79	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.79
80	3.96	3.11	2.72	2.49	2.33	2.21	2.13	2.06	2.00	1.95	1.91	1.88	1.84	1.82	1.79
81	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.82	1.79
82	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.81	1.79
83	3.96	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.91	1.87	1.84	1.81	1.79
84	3.95	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.90	1.87	1.84	1.81	1.79
85	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94	1.90	1.87	1.84	1.81	1.79
86	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94	1.90	1.87	1.84	1.81	1.78
87	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94	1.90	1.87	1.83	1.81	1.78
88	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94	1.90	1.86	1.83	1.81	1.78
89	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.90	1.86	1.83	1.80	1.78
90	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.90	1.86	1.83	1.80	1.78

Tabel dw

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708

51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
56	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
61	1.5524	1.6189	1.5189	1.6540	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
62	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673
66	1.5704	1.6318	1.5395	1.6640	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
67	1.5738	1.6343	1.5433	1.6660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676
68	1.5771	1.6367	1.5470	1.6678	1.5164	1.7001	1.4853	1.7335	1.4537	1.7678
69	1.5803	1.6390	1.5507	1.6697	1.5205	1.7015	1.4899	1.7343	1.4588	1.7680
70	1.5834	1.6413	1.5542	1.6715	1.5245	1.7028	1.4943	1.7351	1.4637	1.7683