

Lampiran 1

PERUSAHAAN LQ 45

| No. | KODE | Perusahaan |
|-----|------|--|
| 1 | AALI | PT Astra Agro Lestari Tbk |
| 2 | ADRO | PT Adaro Energy Tbk |
| 3 | ANTM | PT Aneka Tambang (Persero) Tbk |
| 4 | ASII | PT Astra International Tbk |
| 5 | BBCA | PT Bank Central Asia Tbk |
| 6 | BBNI | PT Bank Negara Indonesia Tbk |
| 7 | BBRI | PT Bank Rakyat Indonesia (Persero) Tbk |
| 8 | BDMN | PT Bank Danamon Indonesia Tbk |
| 9 | BMRI | PT Bank Mandiri (Persero) Tbk |
| 10 | BRPT | PT Barito Pacific Tbk |
| 11 | INCO | PT International Nickel Indonesia Tbk |
| 12 | INDF | PT Indofood Sukses Makmur Tbk |
| 13 | INDY | PT Indika Energy Tbk |
| 14 | INTP | PT Indocement Tunggul Prakasa Tbk |
| 15 | ISAT | PT Indosat Tbk |
| 16 | ITMG | PT Indo Tambangraya Megah Tbk |
| 17 | JSMR | PT Jasa Marga Tbk |
| 18 | KLBF | PT Kalbe Farma Tbk |
| 19 | LPKR | PT Lippo Karawaci Tbk |
| 20 | LSIP | PP London Sumatera Tbk |
| 21 | MEDC | PT Medco Energi International Tbk |
| 22 | PGAS | PT Perusahaan Gas Negara (Persero) Tbk |
| 23 | PTBA | PT Tambang Batubara Bukit Asam Tbk |
| 24 | SMCB | PT Holcim Indonesia Tbk |
| 25 | SMGR | PT Semen Gresik (Persero) Tbk |
| 26 | TLKM | PT Telekomunikasi Indonesia Tbk |
| 27 | UNSP | PT Bakrie Sumatra Plantations Tbk |
| 28 | UNTR | PT United Tractors Tbk |
| 29 | UNVR | PT Unilever Indonesia Tbk |

PERHITUNGAN SAMPEL TAHUN 2009

| No | Tahun 2009 | Audit Delay | Ukuran Perusahaan | Opini Auditor | Ukuran KAP | Debt to Equity Ratio | Laba/Rugi Perusahaan |
|----|--|-------------|-------------------|---------------|------------|----------------------|----------------------|
| 1 | PT Astra Agro Lestari Tbk | 50 | 6,87 | 1 | 0 | 0,15 | 1 |
| 2 | PT Adaro Energy Tbk | 75 | 7,62 | 0 | 0 | 0,58 | 1 |
| 3 | PT Aneka Tambang (Persero) Tbk | 81 | 6,99 | 1 | 1 | 0,18 | 1 |
| 4 | PT Astra International Tbk | 56 | 7,94 | 1 | 1 | 0,55 | 1 |
| 5 | PT Bank Central Asia Tbk | 74 | 8,45 | 1 | 1 | 0,90 | 1 |
| 6 | PT Bank Negara Indonesia Tbk | 54 | 8,35 | 0 | 1 | 0,91 | 1 |
| 7 | PT Bank Rakyat Indonesia (Persero) Tbk | 89 | 8,50 | 1 | 1 | 0,91 | 1 |
| 8 | PT Bank Danamon Indonesia Tbk | 39 | 7,99 | 0 | 1 | 0,83 | 1 |
| 9 | PT Bank Mandiri (Persero) Tbk | 90 | 8,59 | 1 | 0 | 0,91 | 1 |
| 10 | PT Barito Pacific Tbk | 83 | 7,21 | 1 | 0 | 0,61 | 1 |
| 11 | PT International Nickel Indonesia Tbk | 64 | 6,30 | 0 | 0 | 0,22 | 1 |
| 12 | PT Indofood Sukses Makmur Tbk | 71 | 7,60 | 1 | 1 | 0,74 | 1 |
| 13 | PT Indika Energy Tbk | 85 | 7,06 | 1 | 0 | 0,54 | 1 |
| 14 | PT Indocement Tunggak Prakasa Tbk | 60 | 7,12 | 0 | 1 | 0,19 | 1 |
| 15 | PT Indosat Tbk | 42 | 7,74 | 0 | 1 | 0,66 | 1 |
| 16 | PT Indo Tambangraya Megah Tbk | 55 | 6,07 | 0 | 0 | 0,34 | 1 |
| 17 | PT Jasa Marga Tbk | 82 | 7,20 | 0 | 0 | 0,55 | 1 |
| 18 | PT Kalbe Farma Tbk | 68 | 6,81 | 1 | 1 | 0,26 | 1 |
| 19 | PT Lippo Karawaci Tbk | 26 | 7,08 | 1 | 0 | 0,59 | 1 |
| 20 | PP London Sumatera Tbk | 33 | 6,68 | 1 | 1 | 0,21 | 1 |
| 21 | PT Medco Energi International Tbk | 82 | 6,30 | 0 | 1 | 0,64 | 1 |
| 22 | PT Perusahaan Gas Negara (Persero) Tbk | 83 | 7,45 | 0 | 1 | 0,55 | 1 |
| 23 | PT Tambang Batubara Bukit Asam Tbk | 60 | 6,90 | 0 | 0 | 0,29 | 1 |
| 24 | PT Holcim Indonesia Tbk | 32 | 6,86 | 0 | 1 | 0,54 | 1 |
| 25 | PT Semen Gresik (Persero) Tbk | 68 | 7,11 | 1 | 1 | 0,54 | 1 |
| 26 | PT Telekomunikasi Indonesia Tbk | 89 | 7,99 | 0 | 0 | 0,60 | 1 |
| 27 | PT Bakrie Sumatra Plantations Tbk | 69 | 6,70 | 1 | 0 | 0,47 | 1 |
| 28 | PT United Tractors Tbk | 56 | 7,38 | 0 | 0 | 0,43 | 1 |
| 29 | PT Unilever Indonesia Tbk | 83 | 6,87 | 0 | 0 | 0,50 | 1 |

PERHITUNGAN SAMPEL TAHUN 2010

| No | Tahun 2010 | Audit Delay | Ukuran Perusahaan | Opini Auditor | Ukuran KAP | Debt to Equity Ratio | Laba/Rugi Perusahaan |
|----|--|-------------|-------------------|---------------|------------|----------------------|----------------------|
| 1 | PT Astra Agro Lestari Tbk | 50 | 6,94 | 1 | 0 | 0,15 | 1 |
| 2 | PT Adaro Energy Tbk | 75 | 7,65 | 0 | 0 | 0,54 | 1 |
| 3 | PT Aneka Tambang (Persero) Tbk | 81 | 7,08 | 1 | 1 | 0,21 | 1 |
| 4 | PT Astra International Tbk | 56 | 8,05 | 1 | 1 | 0,47 | 1 |
| 5 | PT Bank Central Asia Tbk | 74 | 8,51 | 1 | 1 | 0,89 | 1 |
| 6 | PT Bank Negara Indonesia Tbk | 54 | 8,39 | 0 | 1 | 0,86 | 1 |
| 7 | PT Bank Rakyat Indonesia (Persero) Tbk | 89 | 8,60 | 1 | 1 | 0,90 | 1 |
| 8 | PT Bank Danamon Indonesia Tbk | 39 | 8,07 | 0 | 1 | 0,84 | 1 |
| 9 | PT Bank Mandiri (Persero) Tbk | 90 | 8,65 | 1 | 0 | 0,90 | 1 |
| 10 | PT Barito Pacific Tbk | 83 | 7,20 | 1 | 0 | 0,63 | 0 |
| 11 | PT International Nickel Indonesia Tbk | 64 | 6,34 | 0 | 0 | 0,23 | 1 |
| 12 | PT Indofood Sukses Makmur Tbk | 71 | 7,67 | 1 | 1 | 0,47 | 1 |
| 13 | PT Indika Energy Tbk | 85 | 7,05 | 1 | 0 | 0,52 | 1 |
| 14 | PT Indocement Tunggul Prakasa Tbk | 60 | 7,18 | 0 | 1 | 0,14 | 1 |
| 15 | PT Indosat Tbk | 42 | 7,72 | 0 | 1 | 0,65 | 1 |
| 16 | PT Indo Tambangraya Megah Tbk | 55 | 6,03 | 0 | 0 | 0,33 | 1 |
| 17 | PT Jasa Marga Tbk | 82 | 7,27 | 0 | 0 | 0,55 | 1 |
| 18 | PT Kalbe Farma Tbk | 68 | 6,84 | 1 | 1 | 0,17 | 1 |
| 19 | PT Lippo Karawaci Tbk | 26 | 7,20 | 1 | 0 | 0,49 | 1 |
| 20 | PP London Sumatera Tbk | 33 | 6,74 | 1 | 1 | 0,18 | 1 |
| 21 | PT Medco Energi International Tbk | 82 | 6,35 | 0 | 1 | 0,64 | 1 |
| 22 | PT Perusahaan Gas Negara (Persero) Tbk | 83 | 7,50 | 0 | 1 | 0,52 | 1 |
| 23 | PT Tambang Batubara Bukit Asam Tbk | 60 | 6,94 | 0 | 0 | 0,26 | 1 |
| 24 | PT Holcim Indonesia Tbk | 32 | 7,01 | 0 | 1 | 0,34 | 1 |
| 25 | PT Semen Gresik (Persero) Tbk | 68 | 7,19 | 1 | 1 | 0,21 | 1 |
| 26 | PT Telekomunikasi Indonesia Tbk | 89 | 8 | 0 | 0 | 0,43 | 1 |
| 27 | PT Bakrie Sumatra Plantations Tbk | 69 | 7,26 | 1 | 0 | 0,53 | 1 |
| 28 | PT United Tractors Tbk | 56 | 7,47 | 0 | 0 | 0,45 | 1 |
| 29 | PT Unilever Indonesia Tbk | 83 | 6,93 | 0 | 0 | 0,53 | 1 |

PERHITUNGAN SAMPEL TAHUN 2011

| No | Tahun 2009 | Audit Delay | Ukuran Perusahaan | Opini Auditor | Ukuran KAP | Debt to Equity Ratio | Laba/Rugi Perusahaan |
|----|--|-------------|-------------------|---------------|------------|----------------------|----------------------|
| 1 | PT Astra Agro Lestari Tbk | 52 | 7 | 1 | 0 | 0,17 | 1 |
| 2 | PT Adaro Energy Tbk | 87 | 7,75 | 0 | 0 | 0,56 | 1 |
| 3 | PT Aneka Tambang (Persero) Tbk | 75 | 7,18 | 1 | 1 | 0,29 | 1 |
| 4 | PT Astra International Tbk | 56 | 8,18 | 1 | 1 | 0,50 | 1 |
| 5 | PT Bank Central Asia Tbk | 88 | 8,58 | 1 | 1 | 0,88 | 1 |
| 6 | PT Bank Negara Indonesia Tbk | 54 | 8,47 | 0 | 1 | 0,87 | 1 |
| 7 | PT Bank Rakyat Indonesia (Persero) Tbk | 59 | 8,67 | 1 | 1 | 0,89 | 1 |
| 8 | PT Bank Danamon Indonesia Tbk | 39 | 8,15 | 0 | 1 | 0,81 | 1 |
| 9 | PT Bank Mandiri (Persero) Tbk | 68 | 8,74 | 1 | 0 | 0,81 | 1 |
| 10 | PT Barito Pacific Tbk | 82 | 7,27 | 1 | 0 | 0,48 | 0 |
| 11 | PT International Nickel Indonesia Tbk | 83 | 6,38 | 1 | 0 | 0,26 | 1 |
| 12 | PT Indofood Sukses Makmur Tbk | 76 | 7,27 | 1 | 1 | 0,41 | 1 |
| 13 | PT Indika Energy Tbk | 87 | 7,26 | 1 | 0 | 0,57 | 1 |
| 14 | PT Indocement Tunggak Prakasa Tbk | 73 | 7,25 | 0 | 1 | 0,13 | 1 |
| 15 | PT Indosat Tbk | 52 | 7,17 | 0 | 1 | 0,65 | 1 |
| 16 | PT Indo Tambangraya Megah Tbk | 54 | 6,19 | 0 | 0 | 0,31 | 1 |
| 17 | PT Jasa Marga Tbk | 83 | 7,33 | 0 | 0 | 0,56 | 1 |
| 18 | PT Kalbe Farma Tbk | 70 | 6,91 | 1 | 1 | 0,21 | 1 |
| 19 | PT Lippo Karawaci Tbk | 48 | 7,26 | 1 | 0 | 0,48 | 1 |
| 20 | PP London Sumatera Tbk | 38 | 6,83 | 1 | 1 | 0,14 | 1 |
| 21 | PT Medco Energi International Tbk | 81 | 6,41 | 0 | 1 | 0,66 | 1 |
| 22 | PT Perusahaan Gas Negara (Persero) Tbk | 67 | 7,49 | 0 | 1 | 0,44 | 1 |
| 23 | PT Tambang Batubara Bukit Asam Tbk | 60 | 7,06 | 0 | 0 | 0,29 | 1 |
| 24 | PT Holcim Indonesia Tbk | 46 | 7,03 | 0 | 1 | 0,31 | 1 |
| 25 | PT Semen Gresik (Persero) Tbk | 80 | 7,29 | 1 | 1 | 0,25 | 1 |
| 26 | PT Telekomunikasi Indonesia Tbk | 90 | 8,01 | 0 | 0 | 0,40 | 1 |
| 27 | PT Bakrie Sumatra Plantations Tbk | 96 | 7,27 | 1 | 0 | 0,51 | 1 |
| 28 | PT United Tractors Tbk | 52 | 7,66 | 0 | 0 | 0,40 | 1 |
| 29 | PT Unilever Indonesia Tbk | 91 | 7,02 | 0 | 0 | 0,64 | 1 |

Lampiran 5. Statistik Deskriptif

Statistics

| | Audit Delay | Ukuran Perusahaan | Opini Auditor | Ukuran KAP | Debt to Equity Ratio | Laba/Rugi Perusahaan |
|--------------------|-------------|-------------------|---------------|------------|----------------------|----------------------|
| N Valid | 87 | 87 | 87 | 87 | 87 | 87 |
| Missing | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | 66,49 | 7,3637 | ,49 | ,52 | ,4977 | ,98 |
| Std. Error of Mean | 1,925 | ,07154 | ,054 | ,054 | ,02487 | ,016 |
| Median | 68,00 | 7,2500 | ,00 | 1,00 | ,5100 | 1,00 |
| Mode | 83 | 7,27 | 0 | 1 | ,21 ^a | 1 |
| Std. Deviation | 17,952 | ,66726 | ,503 | ,503 | ,23198 | ,151 |
| Variance | 322,276 | ,445 | ,253 | ,253 | ,054 | ,023 |
| Range | 70 | 2,71 | 1 | 1 | ,78 | 1 |
| Minimum | 26 | 6,03 | 0 | 0 | ,13 | 0 |
| Maximum | 96 | 8,74 | 1 | 1 | ,91 | 1 |

a. Multiple modes exist. The smallest value is shown

Opini Auditor

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------------------------------|-----------|---------|---------------|--------------------|
| Valid Non Unqualifeid opinion | 44 | 50,6 | 50,6 | 50,6 |
| Unqualified Opinion | 43 | 49,4 | 49,4 | 100,0 |
| Total | 87 | 100,0 | 100,0 | |

Ukuran KAP

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|------------------------|-----------|---------|---------------|--------------------|
| Valid Non The Big Four | 42 | 48,3 | 48,3 | 48,3 |
| The Big Four | 45 | 51,7 | 51,7 | 100,0 |
| Total | 87 | 100,0 | 100,0 | |

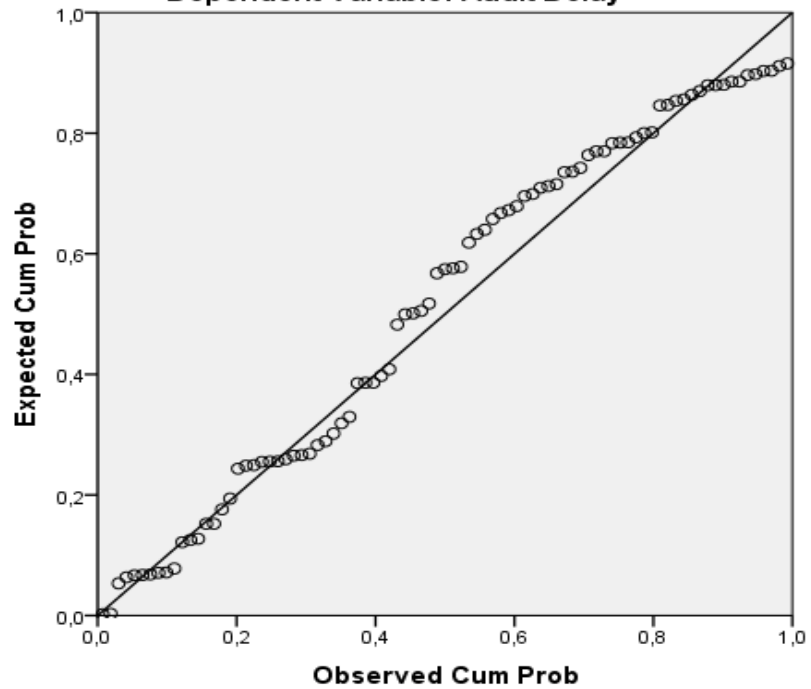
Laba/Rugi Perusahaan

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|------------|-----------|---------|---------------|-----------------------|
| Rugi | 2 | 2,3 | 2,3 | 2,3 |
| Valid Laba | 85 | 97,7 | 97,7 | 100,0 |
| Total | 87 | 100,0 | 100,0 | |

Lampiran 6. Hasil Uji Prasyarat Analisis

Uji Normalitas

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Audit Delay



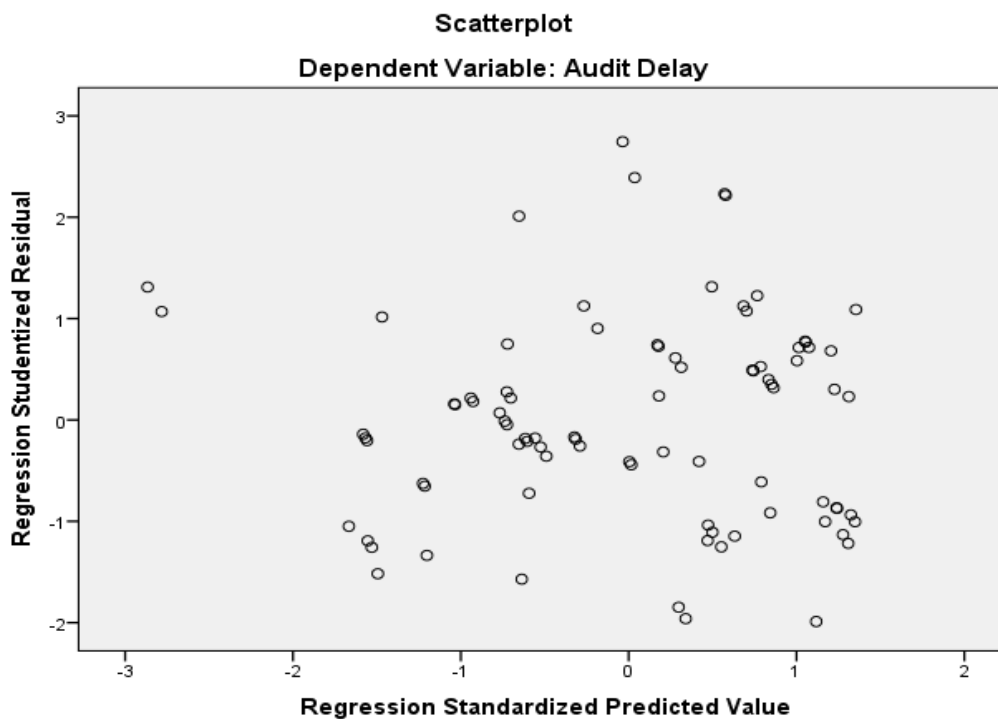
Uji Multikolinearitas

Coefficients^a

| Model | Collinearity Statistics | |
|----------------------|-------------------------|-------|
| | Tolerance | VIF |
| (Constant) | | |
| 1 | | |
| Ukuran Perusahaan | ,975 | 1,026 |
| Opini Auditor | ,949 | 1,053 |
| Ukuran KAP | ,936 | 1,069 |
| Debt To Equity Ratio | ,981 | 1,019 |
| Laba/Rugi Perusahaan | ,942 | 1,061 |

a. Dependent Variable: Audit Delay

Uji Heteroskedastisitas



Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|----------------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| (Constant) | 67,987 | 13,539 | | 5,022 | ,000 |
| Ukuran Perusahaan | ,031 | ,024 | ,138 | 1,323 | ,189 |
| Opini Auditor | 5,013 | 3,778 | ,140 | 1,327 | ,188 |
| Ukuran KAP | -9,444 | 3,808 | -,264 | -2,480 | ,015 |
| Debt To Equity Ratio | 16,708 | 8,055 | ,216 | 2,074 | ,041 |
| Laba/Rugi Perusahaan | -8,084 | 12,653 | -,068 | -,639 | ,525 |

a. Dependent Variable: Audit Delay

Uji Autokorelasi

Model Summary^b

| Model | Durbin-Watson |
|-------|---------------|
| 1 | 2,027 |

- a. Predictors: (Constant), Laba/Rugi Perusahaan, Ukuran Perusahaan, Opini Auditor, Ukuran KAP, Debt to Equity Ratio
- b. Dependent Variable: Audit Delay

Lampiran 7. Hasil Pengujian Hipotesis

Simple Regression

$X_1 - Y$

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | ,130 ^a | ,017 | ,005 | 17,905 |

a. Predictors: (Constant), Ukuran Perusahaan

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 40,805 | 21,393 | | 1,907 | ,060 |
| | Ukuran Perusahaan | 3,489 | 2,894 | ,130 | ,1,206 | ,231 |

a. Dependent Variable: Audit Delay

$X_2 - Y$

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | ,109 ^a | ,012 | ,000 | 17,949 |

a. Predictors: (Constant), Opini Auditor

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|---------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 64,568 | 2,706 | | 23,861 | ,000 |
| | Opini Auditor | 3,897 | 3,849 | ,109 | 1,012 | ,314 |

a. Dependent Variable: Audit Delay

X₃ – Y

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | ,225 ^a | ,050 | ,039 | 17,596 |

a. Predictors: (Constant), Ukuran KAP

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 70,643 | 2,715 | | 26,018 | ,000 |
| | Ukuran KAP | 8,021 | 3,775 | ,225 | 2,125 | ,037 |

a. Dependent Variable: Audit Delay

X₄ – Y

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | ,189 ^a | ,036 | ,024 | 17,733 |

a. Predictors: (Constant), Debt to Equity Ratio

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|----------------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 59,224 | 4,522 | | 13,098 | ,000 |
| | Debt to Equity Ratio | 14,607 | 8,243 | ,189 | 1,772 | ,080 |

a. Dependent Variable: Audit Delay

X₅ – Y

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | ,138 ^a | ,019 | ,007 | 17,886 |

a. Predictors: (Constant), Laba/Rugi Perusahaan

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|----------------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 82,500 | 12,647 | | 6,523 | ,000 |
| | Laba/Rugi Perusahaan | 16,382 | 12,795 | ,138 | 1,280 | ,204 |

a. Dependent Variable: Audit Delay

Multiple Regression

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | ,347 ^a | ,121 | ,066 | 17,347 |

a. Predictors: (Constant), Laba/Rugi Perusahaan, Ukuran Perusahaan, Opini Auditor, Ukuran KAP, Debt to Equity Ratio

b. Dependent Variable: Audit Delay

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | 3340,991 | 5 | 668,198 | 2,620 | ,060 ^b |
| | Residual | 24374,756 | 81 | 300,923 | | |
| | Total | 27715,747 | 86 | | | |

a. Dependent Variable: Audit Delay

b. Predictors: (Constant), Laba/Rugi Perusahaan, Ukuran Perusahaan, Opini Auditor, Ukuran KAP, Debt to Equity Ratio

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|----------------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 63,714 | 28,155 | | 2,263 | ,026 |
| | Ukuran Perusahaan | ,848 | 4,170 | ,032 | ,203 | ,231 |
| | Opini Auditor | 4,254 | 3,892 | ,119 | 1,093 | ,314 |
| | Ukuran KAP | -8,996 | 3,876 | -,252 | -2,321 | ,037 |
| | Debt to Equity Ratio | 15,135 | 11,721 | ,196 | 1,291 | ,080 |
| | Laba/Rugi Perusahaan | -8,641 | 12,836 | -,073 | -,673 | ,204 |

a. Dependent Variable: Audit Delay

Titik Persentase Distribusi t (df = 81 –120)

| df \ Pr | 0.25 | 0.10 | 0.05 | 0.025 | 0.01 | 0.005 | 0.001 |
|---------|---------|---------|---------|---------|---------|---------|---------|
| | 0.50 | 0.20 | 0.10 | 0.050 | 0.02 | 0.010 | 0.002 |
| 81 | 0.67753 | 1.29209 | 1.66388 | 1.98969 | 2.37327 | 2.63790 | 3.19392 |
| 82 | 0.67749 | 1.29196 | 1.66365 | 1.98932 | 2.37269 | 2.63712 | 3.19262 |
| 83 | 0.67746 | 1.29183 | 1.66342 | 1.98896 | 2.37212 | 2.63637 | 3.19135 |
| 84 | 0.67742 | 1.29171 | 1.66320 | 1.98861 | 2.37156 | 2.63563 | 3.19011 |
| 85 | 0.67739 | 1.29159 | 1.66298 | 1.98827 | 2.37102 | 2.63491 | 3.18890 |
| 86 | 0.67735 | 1.29147 | 1.66277 | 1.98793 | 2.37049 | 2.63421 | 3.18772 |
| 87 | 0.67732 | 1.29136 | 1.66256 | 1.98761 | 2.36998 | 2.63353 | 3.18657 |
| 88 | 0.67729 | 1.29125 | 1.66235 | 1.98729 | 2.36947 | 2.63286 | 3.18544 |
| 89 | 0.67726 | 1.29114 | 1.66216 | 1.98698 | 2.36898 | 2.63220 | 3.18434 |
| 90 | 0.67723 | 1.29103 | 1.66196 | 1.98667 | 2.36850 | 2.63157 | 3.18327 |
| 91 | 0.67720 | 1.29092 | 1.66177 | 1.98638 | 2.36803 | 2.63094 | 3.18222 |
| 92 | 0.67717 | 1.29082 | 1.66159 | 1.98609 | 2.36757 | 2.63033 | 3.18119 |
| 93 | 0.67714 | 1.29072 | 1.66140 | 1.98580 | 2.36712 | 2.62973 | 3.18019 |
| 94 | 0.67711 | 1.29062 | 1.66123 | 1.98552 | 2.36667 | 2.62915 | 3.17921 |
| 95 | 0.67708 | 1.29053 | 1.66105 | 1.98525 | 2.36624 | 2.62858 | 3.17825 |
| 96 | 0.67705 | 1.29043 | 1.66088 | 1.98498 | 2.36582 | 2.62802 | 3.17731 |
| 97 | 0.67703 | 1.29034 | 1.66071 | 1.98472 | 2.36541 | 2.62747 | 3.17639 |
| 98 | 0.67700 | 1.29025 | 1.66055 | 1.98447 | 2.36500 | 2.62693 | 3.17549 |
| 99 | 0.67698 | 1.29016 | 1.66039 | 1.98422 | 2.36461 | 2.62641 | 3.17460 |
| 100 | 0.67695 | 1.29007 | 1.66023 | 1.98397 | 2.36422 | 2.62589 | 3.17374 |
| 101 | 0.67693 | 1.28999 | 1.66008 | 1.98373 | 2.36384 | 2.62539 | 3.17289 |
| 102 | 0.67690 | 1.28991 | 1.65993 | 1.98350 | 2.36346 | 2.62489 | 3.17206 |
| 103 | 0.67688 | 1.28982 | 1.65978 | 1.98326 | 2.36310 | 2.62441 | 3.17125 |
| 104 | 0.67686 | 1.28974 | 1.65964 | 1.98304 | 2.36274 | 2.62393 | 3.17045 |
| 105 | 0.67683 | 1.28967 | 1.65950 | 1.98282 | 2.36239 | 2.62347 | 3.16967 |
| 106 | 0.67681 | 1.28959 | 1.65936 | 1.98260 | 2.36204 | 2.62301 | 3.16890 |
| 107 | 0.67679 | 1.28951 | 1.65922 | 1.98238 | 2.36170 | 2.62256 | 3.16815 |
| 108 | 0.67677 | 1.28944 | 1.65909 | 1.98217 | 2.36137 | 2.62212 | 3.16741 |
| 109 | 0.67675 | 1.28937 | 1.65895 | 1.98197 | 2.36105 | 2.62169 | 3.16669 |
| 110 | 0.67673 | 1.28930 | 1.65882 | 1.98177 | 2.36073 | 2.62126 | 3.16598 |
| 111 | 0.67671 | 1.28922 | 1.65870 | 1.98157 | 2.36041 | 2.62085 | 3.16528 |
| 112 | 0.67669 | 1.28916 | 1.65857 | 1.98137 | 2.36010 | 2.62044 | 3.16460 |
| 113 | 0.67667 | 1.28909 | 1.65845 | 1.98118 | 2.35980 | 2.62004 | 3.16392 |
| 114 | 0.67665 | 1.28902 | 1.65833 | 1.98099 | 2.35950 | 2.61964 | 3.16326 |
| 115 | 0.67663 | 1.28896 | 1.65821 | 1.98081 | 2.35921 | 2.61926 | 3.16262 |
| 116 | 0.67661 | 1.28889 | 1.65810 | 1.98063 | 2.35892 | 2.61888 | 3.16198 |
| 117 | 0.67659 | 1.28883 | 1.65798 | 1.98045 | 2.35864 | 2.61850 | 3.16135 |
| 118 | 0.67657 | 1.28877 | 1.65787 | 1.98027 | 2.35837 | 2.61814 | 3.16074 |

F Table Statistics
(Signifikan Level 0.05)

| Df 2 | Df 1 | | | | | | | |
|------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | 161.446 | 199.499 | 215.707 | 224.583 | 230.160 | 233.988 | 236.767 | 238.884 |
| 2 | 18.513 | 19.000 | 19.164 | 19.247 | 19.296 | 19.329 | 19.353 | 19.371 |
| 3 | 10.128 | 9.552 | 9.277 | 9.117 | 9.013 | 8.941 | 8.887 | 8.845 |
| 4 | 7.709 | 6.944 | 6.591 | 6.388 | 6.256 | 6.163 | 6.094 | 6.041 |
| 5 | 6.608 | 5.786 | 5.409 | 5.192 | 5.050 | 4.950 | 4.876 | 4.818 |
| 6 | 5.987 | 5.143 | 4.757 | 4.534 | 4.387 | 4.284 | 4.207 | 4.147 |
| 7 | 5.591 | 4.737 | 4.347 | 4.120 | 3.972 | 3.866 | 3.787 | 3.726 |
| 8 | 5.318 | 4.459 | 4.066 | 3.838 | 3.688 | 3.581 | 3.500 | 3.438 |
| 9 | 5.117 | 4.256 | 3.863 | 3.633 | 3.482 | 3.374 | 3.293 | 3.230 |
| 10 | 4.965 | 4.103 | 3.708 | 3.478 | 3.326 | 3.217 | 3.135 | 3.072 |
| 11 | 4.844 | 3.982 | 3.587 | 3.357 | 3.204 | 3.095 | 3.012 | 2.948 |
| 12 | 4.747 | 3.885 | 3.490 | 3.259 | 3.106 | 2.996 | 2.913 | 2.849 |
| 13 | 4.667 | 3.806 | 3.411 | 3.179 | 3.025 | 2.915 | 2.832 | 2.767 |
| 14 | 4.600 | 3.739 | 3.344 | 3.112 | 2.958 | 2.848 | 2.764 | 2.699 |
| 15 | 4.543 | 3.682 | 3.287 | 3.056 | 2.901 | 2.790 | 2.707 | 2.641 |
| 16 | 4.494 | 3.634 | 3.239 | 3.007 | 2.852 | 2.741 | 2.657 | 2.591 |
| 17 | 4.451 | 3.592 | 3.197 | 2.965 | 2.810 | 2.699 | 2.614 | 2.548 |
| 18 | 4.414 | 3.555 | 3.160 | 2.928 | 2.773 | 2.661 | 2.577 | 2.510 |
| 19 | 4.381 | 3.522 | 3.127 | 2.895 | 2.740 | 2.628 | 2.544 | 2.477 |
| 20 | 4.351 | 3.493 | 3.098 | 2.866 | 2.711 | 2.599 | 2.514 | 2.447 |
| 21 | 4.325 | 3.467 | 3.072 | 2.840 | 2.685 | 2.573 | 2.488 | 2.420 |
| 22 | 4.301 | 3.443 | 3.049 | 2.817 | 2.661 | 2.549 | 2.464 | 2.397 |
| 23 | 4.279 | 3.422 | 3.028 | 2.796 | 2.640 | 2.528 | 2.442 | 2.375 |
| 24 | 4.260 | 3.403 | 3.009 | 2.776 | 2.621 | 2.508 | 2.423 | 2.355 |
| 25 | 4.242 | 3.385 | 2.991 | 2.759 | 2.603 | 2.490 | 2.405 | 2.337 |
| 26 | 4.225 | 3.369 | 2.975 | 2.743 | 2.587 | 2.474 | 2.388 | 2.321 |
| 27 | 4.210 | 3.354 | 2.960 | 2.728 | 2.572 | 2.459 | 2.373 | 2.305 |
| 28 | 4.196 | 3.340 | 2.947 | 2.714 | 2.558 | 2.445 | 2.359 | 2.291 |
| 29 | 4.183 | 3.328 | 2.934 | 2.701 | 2.545 | 2.432 | 2.346 | 2.278 |
| 30 | 4.171 | 3.316 | 2.922 | 2.690 | 2.534 | 2.421 | 2.334 | 2.266 |

Sumber: <http://duwicconsultant.blogspot.com/2011/12/tabel-f.html>