

Berita Acara Bimbingan Laporan (tampak depan)

BERITA ACARA BIMBINGAN LAPORAN

Nomor : SK- 0132... / SI-AKT/PPA. /2019

Ketua Program Studi Akuntansi Jengjang Pendidikan Program Sarjana, menerangkan bahwa :

Nama : Fatulis Nursalamah

N P M : 1112184007

Alamat : Jl Cishu Lama No 33 b RT 04 112 kel. Dago kec. Coblong Kota Bandung 40135

Diizinkan untuk menulis Laporan dengan judul : Pengaruh kinerja keuangan terhadap pertumbuhan laba (Studi pada perusahaan perdagangan besar dan eceran yang terdaftar

Nama Dosen Pembimbing : Henda Hendawati, SE, MM

Jangka waktu penulisan Skripsi :

Periode ke-I (6 bulan) : tgl. 31 Juli 2019 s.d 31 Januari 2020

Perpanjangan :

Periode ke-II (6 bulan) : s.d

Tanda tangan Dosen Pembimbing ; 1. _____

Mahasiswa yang bersangkutan harap memperhatikan segala ketentuan yang berlaku.

Bandung, Juli 2019

Ketua Program Studi,

Wiwin Sukiati, SE, M.Si

Berita Acara Bimbingan Laporan (tampak belakang)

CATATAN KONSULTASI PERIODE KE-I			CATATAN KONSULTASI PERIODE KE-II				
BULAN/ TAHUN 20....	URAIAN	TANDA TANGAN		BULAN/ TAHUN 20....	URAIAN	TANDA TANGAN	
		PEMB. I	PEMB. II			PEMB. I	PEMB. II
6/8	see modul outline + bab I perbaikan			4/12	Prab IV + U Revisi		
30/8	bab I perbaikan II III perbaikan				Devisi & Komision + Perogutan teknis penelitia-		
9/9	bab I see			29/12	Kesimpulan + Saran perbaikan		
5/9	Prab II see			26/11	Kesimp & Saran masih perlu Revisi		
7/9	Bab III see			28/12	Kesimp & Saran masih perlu Revisi		
	silahkan daftar GUP			2/12	see Alami		

Kartu ini harus dibawa pada waktu konsultasi.

Kartu ini harus dibawa pada waktu konsultasi.

Rata-rata rasio *Total Assets Turnover* (TATO) per tahun pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2014-2018 :

No.	Kode Perusahaan	<i>Total Assets Turnover</i>				
		2014	2015	2016	2017	2018
1	ADRO	51,85%	45,05%	38,70%	47,82%	51,27%
2	ANTM	42,74%	34,69%	30,37%	42,16%	75,79%
3	ARII	11,34%	8,06%	3,53%	8,78%	10,90%
4	ARTI	20,16%	9,22%	8,03%	9,97%	11,34%
5	ATPK	37,46%	13,92%	0,64%	1,66%	4,74%
6	BIPI	18,37%	0,70%	0,19%	0,24%	2,20%
7	BORN	8,50%	7,86%	14,35%	57,30%	50,74%
8	BSSR	129,86%	148,97%	131,86%	186,82%	180,92%
9	BUMI	42,86%	1,19%	0,75%	0,47%	28,46%
10	BYAN	71,30%	49,58%	67,36%	120,09%	145,69%
11	CITA	6,02%	0,50%	17,84%	27,05%	61,27%
12	CTTH	56,34%	36,45%	44,83%	33,28%	38,23%
13	DEWA	65,94%	64,38%	67,94%	60,43%	66,51%
14	DKFT	0,00%	0,00%	0,00%	2,48%	19,52%
15	DOID	67,10%	68,00%	69,28%	80,86%	75,37%
16	ELSA	99,42%	85,66%	86,39%	102,55%	117,10%
17	ENRG	36,85%	41,15%	44,46%	36,25%	37,39%
18	ESSA	28,56%	14,58%	4,35%	4,11%	16,01%
19	GEMS	132,22%	95,54%	101,77%	128,62%	149,07%
20	GTBO	36,81%	2,43%	0,46%	15,66%	58,21%
21	HRUM	107,55%	65,50%	52,53%	70,87%	71,95%
22	INCO	44,47%	34,50%	26,25%	28,81%	35,27%
23	ITMG	148,60%	134,88%	113,04%	124,35%	139,16%
24	KKGI	136,36%	112,65%	93,85%	79,73%	48,56%
25	MBAP	160,21%	200,72%	160,82%	160,83%	148,77%
26	MEDC	28,14%	21,60%	16,69%	17,54%	23,19%
27	MITI	46,68%	12,60%	10,39%	12,27%	23,59%
28	MYOH	148,89%	140,38%	129,10%	138,22%	159,33%
29	PKPK	25,20%	11,61%	5,33%	8,12%	5,34%
30	PSAB	32,70%	34,42%	27,57%	23,82%	24,29%
31	PTBA	88,29%	81,95%	75,68%	88,56%	87,56%
32	PTRO	74,39%	48,62%	51,11%	69,02%	83,83%
33	RUIS	145,02%	146,39%	134,37%	117,28%	131,07%
34	SMMT	1,23%	4,04%	8,80%	7,94%	22,89%
35	SMRU	13,12%	20,46%	23,85%	36,42%	44,57%
36	TINS	75,58%	74,08%	72,98%	77,61%	73,09%
37	TOBA	166,32%	123,48%	98,73%	89,20%	87,36%
	Rata-rata/tahun	65,04%	53,94%	49,57%	57,22%	65,15%

Sumber: idx.co.id, data diolah

Rata-rata rasio *Return on Assets* (ROA) per tahun pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2014-2018 :

No.	Kode Perusahaan	<i>Return on Assets</i>				
		2014	2015	2016	2017	2018
1	ADRO	2,35%	2,96%	5,85%	7,87%	6,76%
2	ANTM	(3,52)%	3,01%	0,31%	0,45%	2,63%
3	ARII	7,26%	7,22%	7,79%	(5,11)%	(8,07)%
4	ARTI	1,71%	0,63%	0,35%	1,15%	1,22%
5	ATPK	2,95%	(9,00)%	(17,46)%	(30,76)%	(15,03)%
6	BIPI	1,80%	(0,09)%	(13,99)%	4,88%	1,78%
7	BORN	(48,66)%	(27,43)%	17,07%	6,56%	4,15%
8	BSSR	1,52%	15,38%	14,89%	39,41%	28,18%
9	BUMI	(7,20)%	(64,41)%	3,80%	6,57%	4,05%
10	BYAN	(16,32)%	(8,76)%	2,31%	38,03%	45,56%
11	CITA	(16,25)%	(13,58)%	(12,09)%	1,77%	20,23%
12	CTTH	0,28%	33,94%	3,33%	0,67%	0,71%
13	DEWA	0,08%	0,30%	0,10%	0,69%	0,62%
14	DKFT	(3,88)%	(2,39)%	(4,65)%	(1,97)%	(3,52)%
15	DOID	2,50%	(0,04)%	4,37%	4,94%	6,39%
16	ELSA	9,85%	8,53%	7,61%	5,16%	4,88%
17	ENRG	0,80%	(18,87)%	(37,36)%	1,69%	(1,18)%
18	ESSA	7,38%	4,78%	1,29%	0,27%	5,64%
19	GEMS	3,53%	0,69%	8,95%	20,34%	14,34%
20	GTBO	(5,69)%	(26,67)%	(9,46)%	0,06%	3,99%
21	HRUM	0,88%	(3,22)%	4,32%	12,13%	8,59%
22	INCO	7,33%	2,12%	0,03%	(0,70)%	2,75%
23	ITMG	15,31%	5,47%	11,05%	18,60%	17,94%
24	KKGI	7,03%	2,84%	10,46%	12,79%	0,41%
25	MBAP	17,32%	31,75%	23,30%	36,47%	29,00%
26	MEDC	0,84%	(6,25)%	5,42%	2,55%	(0,54)%
27	MITI	6,28%	65,43%	(10,35)%	(9,99)%	5,05%
28	MYOH	13,71%	12,85%	15,05%	9,04%	20,44%
29	PKPK	(9,38)%	(35,48)%	(8,71)%	(7,60)%	(2,99)%
30	PSAB	3,02%	3,60%	2,61%	1,73%	2,09%
31	PTBA	14,34%	11,10%	10,10%	20,68%	21,19%
32	PTRO	0,48%	(2,93)%	(1,91)%	2,62%	4,17%
33	RUIS	4,31%	3,89%	2,77%	2,18%	2,73%
34	SMMT	(0,48)%	(8,29)%	(2,81)%	5,52%	10,17%
35	SMRU	(1,27)%	(11,62)%	(8,94)%	1,61%	3,65%
36	TINS	6,55%	11,45%	3,28%	4,23%	3,51%
37	TOBA	10,69%	10,56%	2,62%	11,88%	13,57%
	Rata-rata/tahun	1,01%	(0,01)%	1,12%	6,12%	7,16%

Sumber: idx.co.id, data diolah

Rata-rata rasio *Debt to Equity Ratio* (DER) per tahun pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2014-2018 :

No.	Kode Perusahaan	<i>Debt to Equity Ratio</i>				
		2014	2015	2016	2017	2018
1	ADRO	96,85%	77,71%	72,28%	66,54%	64,10%
2	ANTM	84,79%	65,73%	62,87%	62,32%	68,73%
3	ARII	215,91%	328,68%	486,69%	722,47%	3405,56%
4	ARTI	83,34%	45,27%	51,16%	42,38%	50,16%
5	ATPK	52,95%	75,52%	115,13%	153,13%	227,40%
6	BIPI	191,59%	196,16%	753,61%	510,53%	222,90%
7	BORN	(252,88)%	(201,47)%	(224,11)%	2313,70%	181,26%
8	BSSR	86,31%	65,67%	44,47%	40,19%	63,10%
9	BUMI	986,79%	216,85%	211,40%	1190,90%	675,75%
10	BYAN	354,60%	444,76%	338,31%	72,38%	69,73%
11	CITA	69,64%	116,40%	183,15%	192,87%	117,95%
12	CTTH	356,14%	109,58%	95,57%	117,87%	124,59%
13	DEWA	60,00%	65,95%	69,39%	130,59%	125,24%
14	DKFT	5,02%	4,25%	54,54%	93,90%	146,69%
15	DOID	884,76%	878,58%	597,62%	433,72%	352,79%
16	ELSA	64,37%	67,26%	45,63%	59,09%	71,42%
17	ENRG	143,22%	311,79%	2453,80%	1315,21%	752,63%
18	ESSA	39,44%	51,75%	218,27%	287,72%	185,59%
19	GEMS	27,30%	49,35%	42,56%	102,06%	121,98%
20	GTBO	18,12%	14,32%	16,22%	25,31%	22,68%
21	HRUM	22,69%	10,84%	16,30%	16,06%	20,46%
22	INCO	30,74%	24,82%	21,31%	20,07%	16,92%
23	ITMG	45,48%	41,20%	33,32%	41,80%	48,77%
24	KKGI	37,92%	28,37%	16,94%	18,54%	35,24%
25	MBAP	74,14%	47,83%	27,01%	31,46%	39,72%
26	MEDC	200,73%	314,74%	303,94%	267,93%	278,62%
27	MITI	32,47%	124,43%	163,21%	181,68%	96,17%
28	MYOH	102,44%	72,72%	37,00%	32,70%	32,76%
29	PKPK	106,67%	104,27%	125,98%	131,55%	130,11%
30	PSAB	200,34%	160,34%	149,33%	163,20%	147,75%
31	PTBA	70,83%	81,90%	76,04%	59,33%	48,58%
32	PTRO	142,57%	138,60%	131,20%	140,54%	190,68%
33	RUIS	307,02%	222,61%	172,19%	152,27%	143,96%
34	SMMT	58,23%	78,59%	67,04%	73,04%	69,95%
35	SMRU	100,26%	114,56%	145,71%	98,28%	99,16%
36	TINS	73,90%	72,77%	68,89%	95,93%	131,80%
37	TOBA	111,17%	82,04%	77,05%	99,28%	132,76%
	Rata-rata/tahun	142,86%	127,16%	197,87%	258,28%	235,50%

Sumber: idx.co.id, data diolah

Rata-rata rasio Pertumbuhan Laba per tahun pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2014-2018 :

No.	Kode Perusahaan	Pertumbuhan Laba				
		2014	2015	2016	2017	2018
1	ADRO	(33,78)%	29,95%	110,79%	41,68%	(4,85)%
2	ANTM	(289,09)%	(217,72)%	(89,91)%	48,25%	540,59%
3	ARII	(336,50)%	14,23%	(1,21)%	(165,52)%	80,68%
4	ARTI	(54,36)%	(49,03)%	(39,91)%	210,85%	13,65%
5	ATPK	305,96%	(401,36)%	73,52%	11,67%	(56,94)%
6	BIPI	(52,58)%	(105,40)%	13266,55%	(138,49)%	(64,34)%
7	BORN	(7,35)%	(42,55)%	(161,18)%	(98,88)%	(7,08)%
8	BSSR	(45,38)%	1070,58%	(0,25)%	204,84%	(10,86)%
9	BUMI	(27,66)%	418,18%	(105,25)%	107,87%	(30,33)%
10	BYAN	250,48%	(51,98)%	(122,63)%	1686,10%	65,80%
11	CITA	(166,04)%	(16,30)%	(13,17)%	(114,41)%	1292,46%
12	CTTH	109,54%	20168,63%	(90,01)%	(77,02)%	10,35%
13	DEWA	(100,59)%	313,05%	(67,31)%	648,09%	-0,98%
14	DKFT	(113,70)%	(29,35)%	167,00%	(48,84)%	109,78%
15	DOID	(178,54)%	(101,56)%	(11907,22)%	22,39%	72,96%
16	ELSA	72,33%	(10,11)%	(15,18)%	(21,34)%	10,19%
17	ENRG	(89,66)%	(1907,25)%	49,98%	(103,38)%	(162,35)%
18	ESSA	(16,24)%	42,84%	(36,60)%	(74,46)%	2442,01%
19	GEMS	(39,33)%	(74,70)%	1194,61%	258,43%	(10,52)%
20	GTBO	(21,07)%	285,94%	(68,35)%	(100,65)%	7323,63%
21	HRUM	(91,71)%	(449,97)%	(241,74)%	214,73%	(22,91)%
22	INCO	351,90%	(68,51)%	(98,73)%	(2536,44)%	(523,54)%
23	ITMG	(0,31)%	(64,29)%	101,91%	90,64%	9,45%
24	KKGI	(58,58)%	(55,70)%	259,77%	31,26%	(96,22)%
25	MBAP	269,18%	176,00%	(23,81)%	118,06%	(8,29)%
26	MEDC	43,68%	(996,27)%	(204,44)%	(31,83)%	(123,01)%
27	MITI	3,55%	614,84%	(114,58)%	(1,62)%	(132,04)%
28	MYOH	160188,58%	2,64%	4,15%	(44,01)%	168,63%
29	PKPK	(8620,62)%	112,86%	(77,31)%	(23,96)%	(63,32)%
30	PSAB	(200,37)%	28,49%	(27,71)%	(28,00)%	28,73%
31	PTBA	14,53%	(11,66)%	(0,02)%	142,44%	12,62%
32	PTRO	(86,73)%	(713,09)%	(38,74)%	(253,12)%	108,31%
33	RUIS	83,76%	(21,93)%	(36,31)%	(22,74)%	29,31%
34	SMMT	(118,11)%	1587,99%	(69,69)%	(323,67)%	111,05%
35	SMRU	(161,93)%	824,95%	(29,64)%	(115,09)%	112,73%
36	TINS	10,01%	66,38%	(70,54)%	60,47%	5,76%
37	TOBA	(5,20)%	2,87%	(77,58)%	507,85%	75,92%
	Rata-rata/tahun	4075,35%	550,59%	37,82%	2,22%	305,59%

Sumber: idx.co.id, data diolah

Titik Persentase Distribusi T (df = 121 –160)

Pr df	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
121	0.67652	1.28859	1.65754	1.97976	2.35756	2.61707	3.15895
122	0.67651	1.28853	1.65744	1.97960	2.35730	2.61673	3.15838
123	0.67649	1.28847	1.65734	1.97944	2.35705	2.61639	3.15781
124	0.67647	1.28842	1.65723	1.97928	2.35680	2.61606	3.15726
125	0.67646	1.28836	1.65714	1.97912	2.35655	2.61573	3.15671
126	0.67644	1.28831	1.65704	1.97897	2.35631	2.61541	3.15617
127	0.67643	1.28825	1.65694	1.97882	2.35607	2.61510	3.15565
128	0.67641	1.28820	1.65685	1.97867	2.35583	2.61478	3.15512
129	0.67640	1.28815	1.65675	1.97852	2.35560	2.61448	3.15461
130	0.67638	1.28810	1.65666	1.97838	2.35537	2.61418	3.15411
131	0.67637	1.28805	1.65657	1.97824	2.35515	2.61388	3.15361
132	0.67635	1.28800	1.65648	1.97810	2.35493	2.61359	3.15312
133	0.67634	1.28795	1.65639	1.97796	2.35471	2.61330	3.15264
134	0.67633	1.28790	1.65630	1.97783	2.35450	2.61302	3.15217
135	0.67631	1.28785	1.65622	1.97769	2.35429	2.61274	3.15170
136	0.67630	1.28781	1.65613	1.97756	2.35408	2.61246	3.15124
137	0.67628	1.28776	1.65605	1.97743	2.35387	2.61219	3.15079
138	0.67627	1.28772	1.65597	1.97730	2.35367	2.61193	3.15034
139	0.67626	1.28767	1.65589	1.97718	2.35347	2.61166	3.14990
140	0.67625	1.28763	1.65581	1.97705	2.35328	2.61140	3.14947
141	0.67623	1.28758	1.65573	1.97693	2.35309	2.61115	3.14904
142	0.67622	1.28754	1.65566	1.97681	2.35289	2.61090	3.14862
143	0.67621	1.28750	1.65558	1.97669	2.35271	2.61065	3.14820
144	0.67620	1.28746	1.65550	1.97658	2.35252	2.61040	3.14779
145	0.67619	1.28742	1.65543	1.97646	2.35234	2.61016	3.14739
146	0.67617	1.28738	1.65536	1.97635	2.35216	2.60992	3.14699
147	0.67616	1.28734	1.65529	1.97623	2.35198	2.60969	3.14660
148	0.67615	1.28730	1.65521	1.97612	2.35181	2.60946	3.14621
149	0.67614	1.28726	1.65514	1.97601	2.35163	2.60923	3.14583
150	0.67613	1.28722	1.65508	1.97591	2.35146	2.60900	3.14545
151	0.67612	1.28718	1.65501	1.97580	2.35130	2.60878	3.14508
152	0.67611	1.28715	1.65494	1.97569	2.35113	2.60856	3.14471
153	0.67610	1.28711	1.65487	1.97559	2.35097	2.60834	3.14435
154	0.67609	1.28707	1.65481	1.97549	2.35081	2.60813	3.14400
155	0.67608	1.28704	1.65474	1.97539	2.35065	2.60792	3.14364
156	0.67607	1.28700	1.65468	1.97529	2.35049	2.60771	3.14330
157	0.67606	1.28697	1.65462	1.97519	2.35033	2.60751	3.14295
158	0.67605	1.28693	1.65455	1.97509	2.35018	2.60730	3.14261
159	0.67604	1.28690	1.65449	1.97500	2.35003	2.60710	3.14228
160	0.67603	1.28687	1.65443	1.97490	2.34988	2.60691	3.14195

Sumber: Junaidi (<http://junaidichaniago.wordpress.com>), 2010

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

Sumber: Junaidi (<http://junaidichaniago.wordpress.com>), 2010