

LAMPIRAN

LAMPIRAN 1 BIODATA PENULIS

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Malikha Amalia

LAMPIRAN 2 UNTUK OLAH DATA

	TAHUN	ACHA NGE	ROA	BDO UT	BIG	CPA	CEO EDU	CEO PIC	FFR
[AGRO]	2014	0.25	0.97	1.5	1	0	1	3	0
	2015	0.31	1.26	1.0	1	0	1	2	0
	2016	0.36	0.91	1.0	1	0	0	2	1
	2017	0.43	0.86	3.0	1	0	1	2	0
	2018	0.43	0.88	1.0	1	0	1	3	0
[AGRS]	2014	0.64	0.11	2.0	0	0	0	3	0
	2015	0.03	0.09	2.0	0	0	0	3	1
	2016	-0.04	0.08	2.0	0	0	0	2	0
	2017	-0.04	-0.21	1.0	0	0	0	2	0
	2018	0.07	-0.75	1.0	0	0	0	2	0
[ARTO]	2014	0.28	0.13	2.0	0	0	1	0	0
	2015	-0.11	-0.04	2.0	0	0	1	0	1
	2016	0.04	-4.30	2.0	0	0	1	1	0
	2017	0.08	-0.98	2.0	0	0	1	1	0
	2018	-0.21	-3.50	2.0	0	1	1	1	0
[BABP]	2014	0.15	-0.58	2.0	1	0	0	2	0
	2015	0.29	0.09	2.0	1	0	0	8	0
	2016	0.08	0.07	1.5	1	0	0	3	0
	2017	-0.18	-8.57	2.0	1	0	0	3	1
	2018	0.01	0.53	2.0	0	1	0	3	0
[BACA]	2014	0.30	0.81	1.5	0	0	0	3	0
	2015	0.31	0.75	2.0	0	0	0	3	1
	2016	0.17	0.66	2.0	0	1	0	3	0
	2017	0.15	0.53	2.0	0	0	0	3	0
	2018	0.10	0.59	2.0	0	0	0	3	0
[BBKA]	2014	0.11	2.99	1.5	1	0	0	3	0
	2015	0.07	3.03	1.5	1	0	0	3	0
	2016	0.14	3.05	3.0	1	0	0	2	0
	2017	0.11	3.11	1.5	1	0	0	3	0
	2018	0.10	3.13	1.5	1	0	0	2	0
[BBHI]	2014	0.23	0.64	2.0	0	0	1	3	0
	2015	0.03	-2.21	2.0	0	0	1	2	0
	2016	-0.01	0.34	1.0	0	1	1	4	0
	2017	0.19	0.42	2.0	0	1	1	4	0
	2018	-0.08	-5.44	2.0	0	1	1	1	0
[BBKP]	2014	0.14	0.92	1.3	1	0	1	3	0
	2015	0.19	1.02	1.0	1	0	1	3	1

	2016	0.11	0.17	0.4	1	0	1	3	1
	2017	0.04	0.13	0.8	1	0	1	1	1
	2018	-0.10	0.20	0.8	0	1	1	1	0
[BBMD]	2014	0.10	2.73	1.0	0	0	1	1	0
	2015	0.08	2.56	1.0	0	0	1	2	0
	2016	0.13	1.69	1.0	0	0	1	2	0
	2017	0.12	2.24	1.0	0	1	1	1	0
	2018	5.65	2.20	1.0	0	1	1	4	0
[BBNI]	2014	0.08	2.60	1.3	1	0	1	3	1
	2015	0.22	1.80	0.8	1	0	1	3	0
	2016	0.19	1.89	0.3	1	1	1	3	1
	2017	0.18	1.94	1.7	1	0	1	3	0
	2018	0.14	1.87	2.0	1	0	1	3	1
[BBRI]	2014	0.28	3.09	2.5	1	0	1	2	0
	2015	0.10	2.89	2.0	1	0	1	3	0
	2016	0.14	2.61	1.3	1	0	1	8	1
	2017	0.12	2.58	0.8	1	0	1	3	1
	2018	0.15	2.50	1.7	1	0	1	3	0
[BBTN]	2014	0.10	0.77	1.0	1	0	1	3	0
	2015	0.19	1.08	1.3	1	0	1	3	0
	2016	0.25	1.22	1.0	1	0	1	3	0
	2017	0.22	1.16	1.0	1	0	1	3	0
	2018	0.17	0.92	0.8	1	0	1	3	1
[BBYB]	2014	0.17	0.45	1.0	0	0	1	5	0
	2015	0.27	0.73	1.0	0	1	1	3	0
	2016	0.21	1.64	1.0	0	0	1	2	0
	2017	0.21	0.29	1.0	0	0	1	4	0
	2018	-0.09	-3.02	1.5	0	0	0	2	0
[BCIC]	2014	-0.13	-5.22	1.0	0	0	1	4	0
	2015	0.04	-5.13	3.0	0	0	1	4	0
	2016	0.22	-4.47	1.0	0	1	0	4	0
	2017	0.07	0.71	1.0	0	0	0	1	0
	2018	0.04	-2.25	1.0	0	0	0	1	0
[BDMN]	2014	0.06	1.37	1.0	1	0	1	3	1
	2015	-0.04	1.31	1.3	1	0	0	3	1
	2016	-0.07	1.60	1.0	1	0	0	3	0
	2017	0.02	2.15	1.0	1	1	0	3	0
	2018	0.05	2.20	0.6	1	0	0	3	0
[BGTB]	2014	0.07	0.14	0.0	1	0	1	7	0
	2015	-0.08	0.28	2.0	1	0	1	4	0
	2016	1.15	0.93	2.0	1	0	1	3	0

	2017	0.08	1.12	3.0	1	0	1	6	0
	2018	-0.02	0.12	3.0	1	0	1	2	0
[BINA]	2014	0.39	0.79	2.0	0	0	1	3	0
	2015	0.07	0.81	2.0	1	1	1	4	0
	2016	0.13	0.77	2.0	1	0	1	5	0
	2017	0.32	0.59	2.0	1	0	1	3	1
	2018	0.23	0.30	2.0	1	0	0	4	0
[BJBR]	2014	0.07	1.48	1.3	1	1	1	3	0
	2015	0.17	1.56	1.0	1	1	1	3	0
	2016	0.15	1.13	3.0	1	1	1	4	0
	2017	0.12	1.05	4.0	1	1	1	3	0
	2018	0.05	1.48	1.0	0	1	1	3	0
[BJTM]	2014	0.15	2.47	1.0	1	0	1	4	0
	2015	0.13	2.07	1.5	0	1	1	7	0
	2016	0.01	2.39	4.0	0	1	1	5	0
	2017	0.20	2.25	4.0	0	1	1	1	0
	2018	0.22	2.01	2.0	0	0	1	1	0
[BMAS]	2014	0.16	0.51	2.0	1	0	1	3	0
	2015	0.11	0.75	2.0	1	0	1	3	0
	2016	0.03	1.24	0.0	1	0	1	3	0
	2017	0.10	1.15	2.0	1	0	1	3	0
	2018	0.11	1.06	1.0	1	0	1	3	0
[BMRI]	2014	0.17	2.42	1.3	1	0	0	3	0
	2015	0.06	2.32	0.8	1	1	0	4	0
	2016	0.14	1.41	1.3	1	0	0	1	1
	2017	0.08	1.91	1.3	1	0	1	2	1
	2018	0.07	2.15	1.0	1	0	1	2	0
[BNBA]	2014	0.27	1.01	2.0	1	0	1	1	0
	2015	0.27	0.87	2.0	1	0	1	1	0
	2016	0.08	1.11	2.0	1	0	1	1	0
	2017	-0.01	1.28	2.0	1	0	1	3	0
	2018	0.04	1.27	2.0	1	0	1	3	0
[BSIM]	2014	0.22	0.73	2.0	0	0	0	4	0
	2015	0.31	0.66	2.0	0	0	0	3	0
	2016	0.12	1.19	2.0	0	0	0	1	0
	2017	-0.03	1.05	2.0	0	0	1	2	0
	2018	0.01	0.16	2.0	0	0	1	4	0
[BTPN]	2014	0.08	2.49	1.0	1	0	0	3	0
	2015	0.08	2.16	0.8	1	0	0	3	0
	2016	0.13	2.05	1.5	1	0	0	3	0
	2017	0.05	1.49	1.5	1	0	0	3	0

	2018	0.00	2.36	1.5	1	0	0	3	0
[BTPS]	2014	11.58	2.41	2.0	1	0	1	3	0
	2015	0.40	3.26	1.0	1	0	1	4	1
	2016	0.41	5.63	2.0	1	0	1	4	0
	2017	0.25	7.32	0.5	1	0	1	3	0
	2018	0.31	8.02	0.5	1	0	1	3	1
[BVIC]	2014	0.12	0.49	3.0	1	0	1	2	0
	2015	0.09	0.40	1.5	1	0	1	2	0
	2016	0.12	0.39	1.0	1	0	0	5	1
	2017	0.11	0.47	1.0	1	0	0	3	0
	2018	0.05	0.26	2.0	1	0	1	3	0
[DNAR]	2014	0.92	0.19	2.0	0	0	0	2	0
	2015	0.26	0.87	2.0	0	0	0	2	0
	2016	0.11	0.57	2.0	0	0	0	1	0
	2017	0.10	0.40	1.0	0	0	0	2	1
	2018	0.00	0.78	1.0	0	1	0	2	0
[INPC]	2014	0.11	0.47	3.0	0	0	1	2	0
	2015	0.07	0.28	3.0	0	0	1	3	0
	2016	0.04	0.28	4.0	0	1	1	1	0
	2017	0.06	0.25	3.0	0	1	1	2	0
	2018	0.16	0.00	4.0	0	0	1	2	0
[MAYA]	2014	0.51	1.20	1.5	0	0	1	1	0
	2015	0.31	1.38	0.7	1	1	1	1	0
	2016	0.29	1.35	0.7	1	0	1	1	0
	2017	0.23	0.90	1.0	1	0	1	1	0
	2018	0.16	0.50	1.0	0	1	1	2	0
[MCOR]	2014	0.23	0.54	2.0	1	0	1	6	0
	2015	0.03	0.67	2.0	1	0	1	4	0
	2016	0.21	0.18	2.0	1	0	1	4	0
	2017	0.29	0.32	2.0	1	1	1	3	0
	2018	0.01	0.56	1.0	1	0	0	2	0
[MEGA]	2014	0.00	0.90	1.0	1	0	1	3	0
	2015	0.02	1.54	1.0	1	0	1	3	0
	2016	0.03	1.64	1.0	1	0	1	3	0
	2017	0.17	1.58	0.7	1	0	1	3	0
	2018	0.02	1.91	1.5	1	0	1	3	0
[NISP]	2014	0.07	1.29	1.0	1	0	1	2	0
	2015	0.17	1.25	1.0	1	1	1	2	0
	2016	0.15	1.30	1.0	1	0	1	2	0
	2017	0.11	1.41	1.0	1	0	1	2	0
	2018	0.13	1.52	1.0	1	0	1	1	0

[NOBU]	2014	0.49	0.27	1.0	0	0	0	3	1
	2015	0.16	0.00	2.0	0	0	0	3	0
	2016	0.34	0.34	1.0	0	0	0	3	0
	2017	-0.01	-11.06	2.0	0	0	0	2	0
	2018	0.07	0.38	2.0	0	0	0	3	0
[PNBN]	2014	0.05	1.50	1.5	1	0	1	4	0
	2015	0.06	0.86	1.0	1	0	1	4	0
	2016	0.09	1.26	0.7	1	0	1	4	0
	2017	0.07	0.94	0.7	1	0	1	3	0
	2018	0.07	0.94	1.5	1	0	1	4	0
[PNBS]	2014	0.53	1.14	2.0	1	0	0	2	0
	2015	0.15	0.75	1.0	1	0	0	3	0
	2016	0.09	1.26	2.0	1	0	0	3	0
	2017	0.07	0.94	2.0	1	0	0	3	0
	2018	0.02	0.24	2.0	1	0	0	3	0
[SDRA]	2014	1.64	0.84	3.0	1	0	0	3	0
	2015	0.22	1.32	3.0	1	0	1	4	0
	2016	0.13	1.37	3.0	1	0	0	5	0
	2017	0.20	1.62	3.0	1	0	0	5	0
	2018	0.09	1.82	3.0	1	0	1	2	0

LAMPIRAN 3 OUTPUT SPSS

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ACHANGE	180	-,21	11,58	,2445	,96335
ROA	180	-11,06	8,02	,8586	1,98076
BDOUT	180	,00	4,00	1,6194	,77842
CEOPIC	180	,00	8,00	2,8278	1,28085
Valid N (listwise)	180				

Frequencies

Statistics					
		BIG	CPA	CEOEDU	FFR
N	Valid	180	180	180	180
	Missing	0	0	0	0

Frequency Table

BIG					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Menggunakan Jasa KAP BIG 4	65	36,1	36,1	36,1
	Menggunakan Jasa KAP BIG 4	115	63,9	63,9	100,0
	Total	180	100,0	100,0	

CPA					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Terdapat pergantian KAP selama periode 2014-2018	150	83,3	83,3	83,3
	Terdapat pergantian KAP selama periode 2014-2018	30	16,7	16,7	100,0
	Total	180	100,0	100,0	

CEOEDU					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Pendidikan CEO dibawah Magister	62	34,4	34,4	34,4
	Pendidikan CEO Magister atau di atasnya	118	65,6	65,6	100,0
	Total	180	100,0	100,0	

FFR					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	,00	156	86,7	86,7	86,7
	1,00	24	13,3	13,3	100,0
	Total	180	100,0	100,0	

Logistic Regression

Case Processing Summary			
Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	180	100,0
	Missing Cases	0	,0
	Total	180	100,0
Unselected Cases		0	,0
Total		180	100,0
a. If weight is in effect, see classification table for the total number of cases.			

Dependent Variable Encoding	
Original Value	Internal Value
,00	0
1,00	1

Block 0: Beginning Block

Iteration History^{a,b,c}			
Iteration		-2 Log likelihood	Coefficients
			Constant
0	Step 1	145,128	-1,467
	2	141,415	-1,822
	3	141,363	-1,871
	4	141,363	-1,872
a. Constant is included in the model.			
b. Initial -2 Log Likelihood: 141,363			
c. Estimation terminated at iteration number 4 because parameter estimates changed by less than ,001.			

Classification Table ^{a,b}					
	Observed		Predicted		
			FFR		Percentage Correct
			,00	1,00	
Step 0	FFR	,00	156	0	100,0
		1,00	24	0	,0
	Overall Percentage				86,7
a. Constant is included in the model.					
b. The cut value is ,500					

Variables in the Equation							
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	-1,872	,219	72,876	1	,000	,154

Variables not in the Equation					
			Score	df	Sig.
Step 0	Variables	ACHANGE	,275	1	,600
		ROA	,340	1	,560
		BDOUT	7,611	1	,006
		BIG	2,802	1	,094
		CPA	3,115	1	,078
		CEOEDU	,115	1	,735
		CEOPIC	,134	1	,714
	Overall Statistics			11,110	7

Block 1: Method = Enter

Iteration History ^{a,b,c,d}										
Iteration		-2 Log likelihood	Coefficients							
			Constant	AC HANGE	R OA	B DOUT	BI G	C PA	CE OEDU	C EOPIE
Step 1	1	137,772	- ,992	- ,045	- ,008	- ,327	,205	- ,354	- ,050	,012
	2	128,313	- ,780	- ,089	- ,027	- ,736	,406	- ,870	- ,151	,023
	3	126,705	- ,449	- ,121	- ,041	1,024	,511	1,361	,252	,023
	4	126,617	- ,368	- ,140	- ,044	1,088	,531	1,557	,278	,021
	5	126,617	- ,364	- ,144	- ,044	1,090	,532	1,578	,280	,020
	6	126,617	- ,364	- ,144	- ,044	1,090	,532	1,578	,280	,020
a. Method: Enter										
b. Constant is included in the model.										
c. Initial -2 Log Likelihood: 141,363										
d. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.										

Omnibus Tests of Model Coefficients				
		Chi-square	df	Sig.
1	Step	14,746	7	,039
	Bloc	14,746	7	,039
	k			
	Mod el	14,746	7	,039

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	126,617 ^a	,079	,145

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	4,190	8	,840

Contingency Table for Hosmer and Lemeshow Test						
		FFR = ,00		FFR = 1,00		Total
		Observed	Expected	Observed	Expected	
Step 1	1	18	17,785	0	,215	18
	2	18	17,378	0	,622	18
	3	17	16,975	1	1,025	18
	4	16	16,647	2	1,353	18
	5	16	16,318	2	1,682	18
	6	17	15,691	1	2,309	18
	7	14	14,941	4	3,059	18
	8	14	14,287	4	3,713	18
	9	12	13,727	6	4,273	18
	10	14	12,250	4	5,750	18

Classification Table ^a					
		Predicted			
		FFR		Percentage Correct	
Observed	FFR	,00	1,00		
		Step 1	FFR	,00	155
1,00	24			0	,0
Overall Percentage				86,1	

a. The cut value is ,500

Variables in the Equation									
		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
								Lower	Upper
Step 1 ^a	ACHANG E	- ,144	,56 3	,06 5	1	,79 8	,86 6	,28 7	2,6 10
	ROA	- ,044	,12 6	,12 0	1	,72 9	,95 7	,74 8	1,2 25
	BDOU T	- 1,090	,41 9	6,7 66	1	,00 9	,33 6	,14 8	,76 4
	BIG	,53 2	,61 3	,75 5	1	,38 5	1,7 03	,51 2	5,6 58
	CPA	- 1,578	1,0 71	2,1 69	1	,14 1	,20 6	,02 5	1,6 85
	CEOED U	- ,280	,49 1	,32 4	1	,56 9	,75 6	,28 9	1,9 81
	CEOPIC C	,02 0	,19 1	,01 2	1	,91 4	1,0 21	,70 3	1,4 83
	Constant	- ,364	,94 4	,14 9	1	,70 0	,69 5		

a. Variable(s) entered on step 1: ACHANGE, ROA, BDOU, BIG, CPA, CEOEDU, CEOPIC.

Correlation Matrix									
		Constant	ACHANG E	ROA	BDOU T	BIG	CPA	CEOED U	CEOPIC C
Step 1	Constant	1,000	-,012	-,059	-,671	-,342	-,152	-,302	-,475
	ACHANG E	-,012	1,000	-,141	-,105	,053	-,031	-,050	-,018
	ROA	-,059	-,141	1,000	,174	-,317	,003	-,080	,032
	BDOU T	-,671	-,105	,174	1,000	,080	,097	,138	-,002
	BIG	-,342	,053	-,317	,080	1,000	,136	-,151	-,212
	CPA	-,152	-,031	,003	,097	,136	1,000	-,048	-,016

	CE	-	-	-	,1	-	-	1,0	-
	OEDU	,302	,050	,080	38	,151	,048	00	,009
	CE	-	-	,0	,0	-	-	-	1,
	OPIC	,475	,018	32	02	,212	,016	,009	000

Step number: 1										
Observed Groups and Predicted Probabilities										
	16									
+										+
I	I			1						1
I	I			1						1
I	F		I	0	0	1				1
+	R	12	+	0	0	0				0
I	E		I	0	0	0				0
I	Q		I	0	1	0	0			0
I	U		I	0	0	0	0			0
+	E	8	+	0	0	0	0	0	1	0
I	N		I	00	0	0	010	1	0	11
I	C		I	00	000	000	0	0	01	0
I	Y		I	0000000000	0	0	001	0		10
+		4	+	0000000000	0	0	000	100		10
I			I	0000000000	00000	000	100			001
I			I	0000000000	00000	000	000	000		1
I			I	00000000000000000000	10000000	10000	0	0		0 0

Predicted -----+-----+-----+-----+-----+-----+-----+----- -----+-----+-----+-----+-----+-----+-----+-----							
,6	,7	,8	,9	1	,3	,4	,5
Prob: 0 ,1 ,2 ,3 ,4 ,5 Prob: 0 ,1 ,2 ,3 ,4 ,5							
Group: 0001111111111111111 111							
Predicted Probability is of Membership for 1,00							
The Cut Value is ,50							
Symbols: 0 - ,00 1 - 1,00							
Each Symbol Represents 1 Case.							

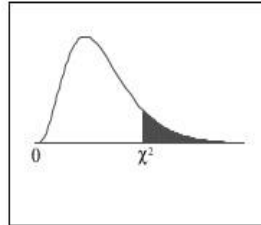
Casewise List ^b							
Case	Selected Status ^a	Observed	Predicted	Predicted Group	Temporary Variable		
		FFR			Resid	ZResid	SResid
7	S	1**	,076	0	,924	3,47 5	2,29 6
12	S	1**	,057	0	,943	4,06 9	2,43 5
19	S	1**	,175	0	,825	2,17 1	2,13 1
22	S	1**	,072	0	,928	3,59 8	2,32 4
48	S	1**	,113	0	,887	2,80 8	2,22 7
50	S	1**	,088	0	,912	3,21 0	2,22 2
53	S	1**	,183	0	,817	2,11 6	2,00 3
84	S	1**	,091	0	,909	3,16 2	2,21 0

a. S = Selected, U = Unselected cases, and ** = Misclassified cases.

b. Cases with studentized residuals greater than 2,000 are listed.

LAMPIRAN 4 CHISQUARE TABLE

Chi-Square Distribution Table



The shaded area is equal to α for $\chi^2 = \chi^2_{\alpha}$.

<i>df</i>	$\chi^2_{.995}$	$\chi^2_{.990}$	$\chi^2_{.975}$	$\chi^2_{.950}$	$\chi^2_{.900}$	$\chi^2_{.100}$	$\chi^2_{.050}$	$\chi^2_{.025}$	$\chi^2_{.010}$	$\chi^2_{.005}$
1	0.000	0.000	0.001	0.004	0.016	2.706	3.841	5.024	6.635	7.879
2	0.010	0.020	0.051	0.103	0.211	4.605	5.991	7.378	9.210	10.597
3	0.072	0.115	0.216	0.352	0.584	6.251	7.815	9.348	11.345	12.838
4	0.207	0.297	0.484	0.711	1.064	7.779	9.488	11.143	13.277	14.860
5	0.412	0.554	0.831	1.145	1.610	9.236	11.070	12.833	15.086	16.750
6	0.676	0.872	1.237	1.635	2.204	10.645	12.592	14.449	16.812	18.548
7	0.989	1.239	1.690	2.167	2.833	12.017	14.067	16.013	18.475	20.278
8	1.344	1.646	2.180	2.733	3.490	13.362	15.507	17.535	20.090	21.955
9	1.735	2.088	2.700	3.325	4.168	14.684	16.919	19.023	21.666	23.589
10	2.156	2.558	3.247	3.940	4.865	15.987	18.307	20.483	23.209	25.188
11	2.603	3.053	3.816	4.575	5.578	17.275	19.675	21.920	24.725	26.757
12	3.074	3.571	4.404	5.226	6.304	18.549	21.026	23.337	26.217	28.300
13	3.565	4.107	5.009	5.892	7.042	19.812	22.362	24.736	27.688	29.819
14	4.075	4.660	5.629	6.571	7.790	21.064	23.685	26.119	29.141	31.319
15	4.601	5.229	6.262	7.261	8.547	22.307	24.996	27.488	30.578	32.801
16	5.142	5.812	6.908	7.962	9.312	23.542	26.296	28.845	32.000	34.267
17	5.697	6.408	7.564	8.672	10.085	24.769	27.587	30.191	33.409	35.718
18	6.265	7.015	8.231	9.390	10.865	25.989	28.869	31.526	34.805	37.156
19	6.844	7.633	8.907	10.117	11.651	27.204	30.144	32.852	36.191	38.582
20	7.434	8.260	9.591	10.851	12.443	28.412	31.410	34.170	37.566	39.997
21	8.034	8.897	10.283	11.591	13.240	29.615	32.671	35.479	38.932	41.401
22	8.643	9.542	10.982	12.338	14.041	30.813	33.924	36.781	40.289	42.796
23	9.260	10.196	11.689	13.091	14.848	32.007	35.172	38.076	41.638	44.181
24	9.886	10.856	12.401	13.848	15.659	33.196	36.415	39.364	42.980	45.559
25	10.520	11.524	13.120	14.611	16.473	34.382	37.652	40.646	44.314	46.928
26	11.160	12.198	13.844	15.379	17.292	35.563	38.885	41.923	45.642	48.290
27	11.808	12.879	14.573	16.151	18.114	36.741	40.113	43.195	46.963	49.645
28	12.461	13.565	15.308	16.928	18.939	37.916	41.337	44.461	48.278	50.993
29	13.121	14.256	16.047	17.708	19.768	39.087	42.557	45.722	49.588	52.336
30	13.787	14.953	16.791	18.493	20.599	40.256	43.773	46.979	50.892	53.672
40	20.707	22.164	24.433	26.509	29.051	51.805	55.758	59.342	63.691	66.766
50	27.991	29.707	32.357	34.764	37.689	63.167	67.505	71.420	76.154	79.490
60	35.534	37.485	40.482	43.188	46.459	74.397	79.082	83.298	88.379	91.952
70	43.275	45.442	48.758	51.739	55.329	85.527	90.531	95.023	100.425	104.215
80	51.172	53.540	57.153	60.391	64.278	96.578	101.879	106.629	112.329	116.321
90	59.196	61.754	65.647	69.126	73.291	107.565	113.145	118.136	124.116	128.299
100	67.328	70.065	74.222	77.929	82.358	118.498	124.342	129.561	135.807	140.169