

BAB V

KESIMPULAN DAN SARAN

5.1. Simpulan

Penelitian ini meneliti tentang pengaruh kualitas laporan keuangan (perataan laba dan DAR) dan kualitas auditor terhadap opini audit. Variabel penelitian yang digunakan adalah variabel dependen, yaitu opini audit. Sedangkan variabel independen yang digunakan adalah kualitas laporan keuangan (perataan laba dan DAR) dan kualitas auditor. Analisis dilakukan dengan menggunakan analisis regresi logistik (*logistic regression*) dengan program *Statistical Package for Social Sciences (SPSS) Ver.20*. Data sampel perusahaan sebanyak 33 pengamatan perusahaan manufaktur sektor aneka industri yang terdaftar di BEI pada tahun 2011-2012.

Hasil pengujian dan pembahasan pada bagian sebelumnya dapat ditarik kesimpulan sebagai berikut:

1. Hasil pengujian analisis regresi logistik (*logistic regression*) menunjukkan bahwa secara statistik terbukti terdapat pengaruh perataan laba terhadap opini audit selama 2 tahun pengamatan (2011-2012).
2. Hasil pengujian analisis regresi logistik (*logistic regression*) menunjukkan bahwa secara statistik terbukti terdapat pengaruh *debt to total asset ratio* (DAR) terhadap opini audit selama 2 tahun pengamatan (2011-2012).

3. Hasil pengujian analisis regresi logistic (*logistic regression*) menunjukkan bahwa secara statistik terbukti terdapat pengaruh kualitas auditor terhadap opini audit selama 2 tahun pengamatan (2011-2012).

5.2. Saran

Saran untuk penelitian selanjutnya adalah sebagai berikut:

1. Penelitian selanjutnya mungkin dapat mempertimbangkan untuk menggunakan objek penelitian seluruh perusahaan yang terdaftar di BEI, sehingga dapat dilihat generalisasi teori secara valid.
2. Penelitian selanjutnya hendaknya mempertimbangan beberapa variable lain yang mungkin mempengaruhi opini audit untuk meningkatkan pengetahuan.
3. Periode penelitian selanjutnya sebaiknya lebih dari dua tahun karena periode yang lebih panjang diharapkan dapat memungkinkan klasifikasi seperti pada penelitian Ibrahim (2012).

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DAFTAR RIWAYAT HIDUP

A. Data Pribadi

Nama Lengkap : Lulu Azizah
Jenis Kelamin : Perempuan
Tempat, Tanggal Lahir : Brebes, 20 Juni 1991
Agama : Islam
Alamat : Jl. Taruna IV Rt.006/002 No.93
Jatiwaringin, Pondok Gede
Bekasi
Telepon / HP : 089670440533

B. Riwayat Pendidikan

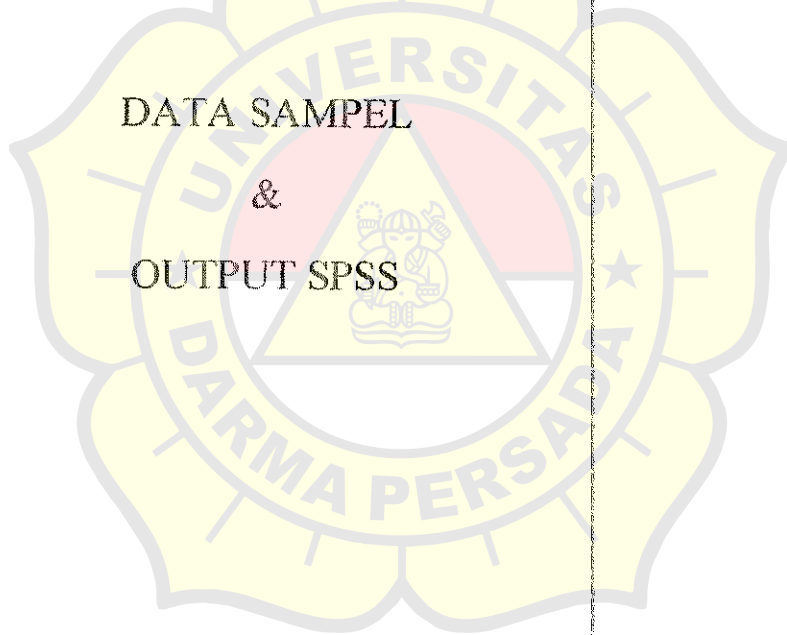
1998 – 2003 : SDN Dukuh Tengah II Brebes
2003 – 2006 : SMP Islam Al – Ikhlas Bekasi
2006 – 2009 : SMAN 5 Bekasi
2009 – 2013 : Universitas Darma Persada

LAMPIRAN

DATA SAMPEL

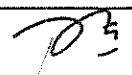


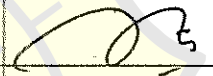
&

OUTPUT SPSS




**LEMBAR KONSULTASI
BIMBINGAN SKRIPSI MAHASISWA**

Nama Mahasiswa : Lulu Azizah
 No. Induk Mhs : 2009420005
 Dosen Pembimbing : Atik Isniawati, SE. Ak, M.Si
 Mulai Bimbingan :
 Terakhir Bimbingan :

No.	Hari/Tanggal Bimbingan	Bab.Materi Bimbingan	Tanda Tangan Pembimbing
1.	15 Mei 2013	Jurnal Ilmiah	
2.	30 Mei 2013	Wawancara Bab 2	
3.	20 Juni 2013	Koreksi Bab 3	
4.	23 Juli 2013	Koreksi bab 4,5	
5.			

Jakarta, 27 Juli 2013

Mengetahui Kajur,


 (Atik Isniawati SE. AK.MSi)

Pembimbing,


 (Atik Isniawati SE. Ak. Msi)

No.	Nama Perusahaan	Kode	LABA		Average	GVAI	PERJUANGAN		Average	CVAs	INCOME SMOOTHING	Dummy
			2011	2012			2011	2012				
1	PT Astra International Tbk	ASII	21.077.00	22.742.00	21.909.50	12.70	167.594.00	188.051.00	175.929.50	21.43342804	0.59	1
2	PT Astra Otomotif Tbk	AUTO	1.101.583.00	1.135.914.00	1.118.748.50	0.25	7.303.659.00	8.271.485.00	7.820.572.00	0.469133897	0.508378715	1
3	PT Indo Kerasa Tbk	BRAM	71.048.00	205.284.21	139.162.10	2.013500489	1.900.212.00	1.555.509.00	1.742.860.95	2.164843381	0.917377801	1
4	PT Gajah Tunggal Tbk	GJTL	684.562.00	1.132.247.00	908.404.50	0.309238932	11.841.398.00	12.576.599.00	12.209.895.00	0.31292929	0.977468384	1
5	PT Indomedia Sukses Internasional Tbk	IKAS	970.891.00	899.091.00	934.991.00	0.297531688	19.892.404.00	19.760.838.00	17.838.621.00	0.2144463912	1.397329514	0
6	PT Indoposting Tbk	INDS	120.415.00	134.099.00	127.241.50	2.108310755	1.234.899.00	1.479.998.00	1.355.997.00	2.821048285	0.774899104	1
7	PT Jabali Prima Selahtera Tbk	LPNI	11.319.00	16.000.00	13.959.50	10.92832551	62.958.00	69.737.00	65.847.50	59.09341521	0.343039316	1
8	PT Industri Arah Semesta Tbk	MASA	142.739.00	2.911.30	72.825.15	3.816964212	2.991.635.00	2.521.053.00	2.691.771.00	1.322821609	2.8877395	0
9	PT Nipessa Tbk	NIP3	17.631.80	21.553.00	19.692.00	14.12709225	579.234.00	702.719.00	640.971.50	5.957991692	2.397139832	0
10	PT Pulpas Aloy Steel Universal Tbk	PPAS	1.849.00	15.665.00	8.752.50	31.77310946	330.447.00	310.229.00	330.335.50	11.94158178	2.66071842	0
11	PT Selamat Sempurna Tbk	SMBM	241.570.00	269.543.00	255.059.50	1.080041555	2.072.441.00	2.163.842.00	2.116.141.50	1.805972905	0.003931854	1
12	PT Polchem Indonesia Tbk	ADMG	284.082.00	78.490.01	189.276.31	1.54312824	4.661.069.00	4.442.023.89	4.051.740.50	0.822337623	1.876514216	0
13	PT Century Textile Industry Tbk	CNTX	31.610.35	(33.103.07)	(778.36)	-358.326355	316.582.89	259.215.13	303.899.95	12.58742399	-20.49953289	1
14	PT Erata Diga Tbk	ERTK	82.073.00	6.195.00	44.134.00	8.303281338	257.518.00	487.437.00	288.528.50	10.55179734	0.597369004	1
15	PT Ever Shine Text Tbk	ESIT	4.425.00	42.489.91	23.457.46	11.63931827	713.716.00	698.781.00	799.251.51	6.482760289	2.170918905	0
16	PT Penasia Indonesia Tbk	PDIT	17.285.00	3.102.08	10.183.50	27.2608877	1.010.891.00	861.164.00	939.022.50	4.073110882	9.698284779	0
17	PT Indo-Rana Synthetics Tbk	INDR	69.892.08	8.769.73	37.080.80	7.182799916	6.685.459.78	6.783.388.89	6.734.424.87	0.668822284	12.89731011	0
18	PT Narasi Indonesia Tbk	KARW	45.774.00	52.410.03	49.092.01	5.00094785	25.194.00	28.663.29	29.893.83	142.2912831	0.00969491	1
19	PT Pulp Gemera Tbk	PURL	72.120.00	90.419.99	81.265.50	3.42319109	2.170.709.00	2.694.895.00	2.434.755.50	1.571123379	2.178934529	0
20	PT Asia Pacific Fibers Tbk	POLY	(54.592.00)	292.441.77	118.929.89	2.339104717	5.577.273.00	5.459.997.83	5.517.003.31	0.693338868	3.313584484	0
21	PT Risky Putra Gibbalingo Tbk	RCY	12.210.00	16.978.00	14.494.00	19.65196229	816.384.00	749.873.00	833.183.50	5.59239747	3.404375931	0
22	PT Sunson Textile Manufacturer Tbk	SSTM	(24.097.00)	(14.137.00)	(19.117.69)	-14.5619412	433.182.00	554.471.00	478.829.50	7.988918072	-1.82151568	1
23	PT Star Patochem Tbk	STAR	2.549.00	520.50	1.754.50	156.5576859	220.393.00	204.735.00	212.534.00	17.89856097	8.609464003	0
24	PT Tifco Fibers Indonesia Tbk	TFCO	282.283.71	73.819.55	177.951.64	1.593300891	3.442.557.52	3.273.454.70	3.398.008.11	1.139159974	1.372316501	0
25	PT Nusantara Inti Compro Tbk	UNIT	2.332.00	352.00	1.342.00	207.2846795	103.228.00	38.185.00	95.845.50	39.91117119	5.193901189	0
26	PT Unilox Tbk	UNTX	(8.179.00)	(11.184.19)	(9.694.59)	-28.7190176	31.989.00	755.970.99	970.875.49	10.101805	-2.842958882	1
27	PT Suralindo Kabel Tbk	IKBI	31.680.00	46.295.89	39.122.93	7.11064951	1.411.698.00	1.643.730.83	1.527.814.42	2.503777	2.839899502	0
28	PT Jemba Cable Company Tbk	JECC	29.698.00	31.770.00	30.734.00	9.051621439	1.267.418.00	1.324.827.86	1.261.442.89	3.097839	2.998432681	0
29	PT RMI Wire and Cable Tbk	RBLI	63.704.00	125.181.00	94.442.50	2.945699162	1.841.939.00	2.273.197.00	2.057.590.00	1.89140	1.584389721	0
30	PT Siscoa Tbk	SCCO	109.828.00	169.741.00	139.783.50	1.99045188	3.393.728.00	3.542.805.00	3.453.306.50	1.10723	1.796094682	0
31	PT Veksel Electric Tbk	VOKS	110.621.00	147.020.00	128.820.50	2.159512344	2.014.800.00	2.484.172.00	2.249.390.00	1.709597	1.269855345	0
32	PT Sepsalu Bata Tbk	BATA	56.015.00	60.243.00	62.979.00	4.41778105	678.591.00	751.449.00	715.020.00	5.349929	0.625951741	1
33	PT Pirmadindo Asia Infrastructure Tbk	BIMA	2.437.00	184.397.00	93.412.00	2.976981251	2.625.00	243.531.00	123.077.00	31.0605931	0.095818353	1
				standar deviasi	278.189.46			standar deviasi	3925306.158			

No.	Nama Perusahaan	Kode	Nama KAP		2011	2012	Dummy Variable		Average
			2011	2012			2011	2012	
1	PT Astra International Tbk	ASII	PwC		PwC		1	1	1
2	PT Astra Otopart Tbk	AUTO	PwC		PwC		1	1	1
3	PT Indo Kordsa Tbk	BRAM	Deloitte		Deloitte		1	1	1
4	PT Gajah Tunggal Tbk	GJTL	Deloitte		Deloitte		1	1	1
5	PT Indomobil Sukses Internasional Tbk	IMAS	Ernst&Young		Ernst&Young		1	1	1
6	PT Indospring Tbk	INDS	Supoyo, Sutjahjo, Subyantara & Rekan		Tanubrata Sutanto Fahmi & Rekan		0	0	0
7	PT Multi Prima Sejatiara Tbk	LPIN	PKF		PKF		0	0	0
8	PT Multistrada Arah Sarana Tbk	MASA	Ernst&Young		Ernst&Young		1	1	1
9	PT Nipress Tbk	NIPS	BWP		BWP		0	0	0
10	PT Prima Alloy Steel Universal Tbk	PRAS	PKF		PKF		0	0	0
11	PT Selamat Sempurna Tbk	SMSM	Rold & Partner		Rold & Partner		0	0	0
12	PT Polichem Indonesia Tbk	ADMG	Deloitte		Deloitte		0	0	0
13	PT Century Textile Industry Tbk	CNTX	KPMG		KPMG		1	1	1
14	PT Eratex Djaja Tbk	ERTX	PKF		PKF		1	1	1
15	PT Ever Shine Tex Tbk	ESTI	Ernst&Young		PKF		0	0	0
16	PT Panasia Indosyntec Tbk	HDTX	Ernst&Young		Ernst&Young		1	1	1
17	PT Indo-Rama Synthetics Tbk	INDR	db&sd		Dis Bambang Sudaryono & Rekan		0	0	0
18	PT Karvell Indonesia Tbk	KARW	Deloitte		Deloitte		1	1	1
19	PT Pan Brothers Tbk	PBRX	Medison International		Ernst&Young		0	1	0.5
20	PT Asia Pacific Fibers Tbk	POLY	db&sd		db&sd&a		0	0	0
21	PT Ricky Putra Globalindo Tbk	RICY	Kresten International		Kresten International		0	0	0
22	PT Sunson Textile Manufacturer Tbk	SSTM	JSA		JSA		0	0	0
23	PT Star Petrochem Tbk	STAR	KBS		KBS		0	0	0
24	PT Tifico Fibers Indonesia Tbk	TFCO	ARH & J		NNS		0	0	0
25	PT Nusanantara Inti Corpora Tbk	UNIT	Ernst&Young		Ernst&Young		1	1	1
26	PT Unitex Tbk	UNITX	ARH & J		Dis Imam Syafar & Rekan		0	0	0
27	PT Sumi Indo Kabel Tbk	IKBI	Ernst&Young		Ernst&Young		1	1	1
28	PT Jembo Cable Company Tbk	JECC	Ernst&Young		Ernst&Young		1	1	1
29	PT KMI Wire and Cable Tbk	KBLI	BDO		BDO		0	0	0
30	PT Sucaco Tbk	SCCO	Deloitte		Deloitte		1	1	1
31	PT Voksel Electric Tbk	VOKS	db&sd		Crowe Horwath		0	0	0
32	PT Sepatu Bata Tbk	BATA	RMS AAJ		Grant Thornton		0	0	0
33	PT Primarindo Asia Infrastructure Tbk	BIMA	Ernst&Young		Ernst&Young		1	1	1
			SSS		AF. Rachiman & Soelijpto WS		0	0	0

No.	Nama Perusahaan	Kode	Opini Audit		Dummy Variable		Average
			2011	2012	2011	2012	
1	PT Astra International Tbk	ASII	Unqualified with explanatory language	Unqualified	0	1	0.5
2	PT Astra Otopart Tbk	AUTO	Unqualified with explanatory language	Unqualified with explanatory language	0	0	0
3	PT Indo Kordisa Tbk	BRAM	Unqualified	Unqualified	1	1	1
4	PT Gajah Tunggal Tbk	GJTL	Unqualified	Unqualified	1	1	1
5	PT Indomobil Sukses Internasional Tbk	IMAS	Unqualified	Unqualified	1	1	1
6	PT Indospring Tbk	INDS	Unqualified	Unqualified	1	1	1
7	PT Multi Prima Sejahtera Tbk	LPIN	Unqualified	Unqualified	1	1	1
8	PT Multitrada Arah Sarana Tbk	MASA	Unqualified	Unqualified	1	1	1
9	PT Nipress Tbk	NIPS	Unqualified	Unqualified with explanatory language	1	0	0.5
10	PT Prima Alloy Steel Universal Tbk	PRAS	Unqualified	Unqualified	1	1	1
11	PT Selamat Sempurna Tbk	SMSM	Unqualified	Unqualified with explanatory language	1	0	0.5
12	PT Polichem Indonesia Tbk	ADMG	Unqualified	Unqualified	1	0	0.5
13	PT Century Textile Industry Tbk	CNTX	Unqualified	Unqualified	1	1	1
14	PT Erstex Djaja Tbk	ERTX	Unqualified with explanatory language	Unqualified	0	1	1
15	PT Ever Shine Tex Tbk	ESTI	Unqualified	Unqualified with explanatory language	0	0	0
16	PT Panasia Indosyntec Tbk	HDTX	Unqualified with explanatory language	Unqualified	1	1	1
17	PT Indo-Rama Synthetics Tbk	INDR	Unqualified	Unqualified	0	1	0.5
18	PT Karwell Indonesia Tbk	KARW	Unqualified with explanatory language	Unqualified	1	1	1
19	PT Pan Brothers Tbk	PBRX	Unqualified with explanatory language	Unqualified with explanatory language	0	0	0
20	PT Asia Pacific Fibers Tbk	POLY	Unqualified with explanatory language	Unqualified with explanatory language	0	0	0
21	PT Ricky Putra Globalindo Tbk	RICY	Unqualified	Unqualified	0	0	0
22	PT Sunson Textile Manufacturer Tbk	SSTM	Unqualified	Unqualified	1	1	1
23	PT Star Petrochem Tbk	STAR	Unqualified	Unqualified with explanatory language	1	0	0.5
24	PT Tifico Fibers Indonesia Tbk	TFCO	Unqualified with explanatory language	Unqualified	1	1	1
25	PT Nusantara Inti Corpora Tbk	UNIT	Unqualified with explanatory language	Unqualified with explanatory language	0	0	0
26	PT Unitex Tbk	UNTX	Unqualified	Unqualified	1	1	1
27	PT Simi Indo Kabel Tbk	IKBI	Unqualified with explanatory language	Unqualified with explanatory language	0	0	0
28	PT Jembo Cable Company Tbk	JECC	Unqualified with explanatory language	Unqualified with explanatory language	0	0	0
29	PT KMI Wire and Cable Tbk	KBLI	Unqualified with explanatory language	Unqualified with explanatory language	0	0	0
30	PT Sucaco Tbk	SOCO	Unqualified	Unqualified	1	1	1
31	PT Voksel Electric Tbk	VOKS	Unqualified	Unqualified	1	1	1
32	PT Sepatu Bata Tbk	BATA	Unqualified with explanatory language	Unqualified	0	1	0.5
33	PT Primarindo Asia Infrastructure Tbk	BIMA	Unqualified with explanatory language	Unqualified	1	1	1
			Unqualified with explanatory language	Unqualified with explanatory language	0	0	0

No	Nama Perusahaan	Kode	DAR		Average
			2011	2012	
1	PT Astra International Tbk	ASII	1.08	0.876	0.978
2	PT Astra Otopart Tbk	AUTO	0.341	0.43	0.3855
3	PT Indo Kordisa Tbk	BRAM	1.7	1.95	1.825
4	PT Gajah Tunggal Tbk	GJTL	0.301	0.731	0.516
5	PT Indomobil Sukses Internasional Tbk	IMAS	0.682	0.694	0.688
6	PT Indospring Tbk	INDS	1.349	1.591	1.465
7	PT Multi Prima Sejahtera Tbk	LPIN	0.512	0.883	0.6975
8	PT MultiStrada Arah Sarana Tbk	MASA	0.729	0.915	0.822
9	PT Nipress Tbk	NIPS	0.529	0.749	0.639
10	PT Prima Alloy Steel Universal Tbk	PRAS	0.482	0.683	0.5825
11	PT Selamat Sempurna Tbk	SMSM	0.54	0.39	0.465
12	PT Polichem Indonesia Tbk	ADMG	0.301	0.33	0.3155
13	PT Century Textiles Industry Tbk	CNTX	0.5	0.57	0.535
14	PT Eratex Djaja Tbk	ERTX	0.649	0.689	0.659
15	PT Ever Shine Tex Tbk	ESTI	0.812	0.629	0.7205
16	PT Panasia Indosyntec Tbk	HDTX	0.684	0.688	0.686
17	PT Indo-Rama Synthetics Tbk	INDR	0.41	0.47	0.44
18	PT Karveil Indonesia Tbk	KARW	0.861	0.243	0.552
19	PT Pan Brothers Tbk	PBRX	0.511	0.564	0.5375
20	PT Asia Pasific Fibers Tbk	POLY	0.17	0.14	0.155
21	PT Ricky Putra Globalindo Tbk	RICY	0.41	0.42	0.415
22	PT Sunson Textile Manufacturer Tbk	SSTM	0.632	0.63	0.631
23	PT Star Petrochem Tbk	STAR	0.38	0.307	0.3435
24	PT Tifico Fibers Indonesia Tbk	TFCO	0.5	0.5	0.5
25	PT Nusantara Inti Corpora Tbk	UNIT	0.3	0.4	0.35
26	PT Uniflex Tbk	UNTX	0.3	0.34	0.32
27	PT Suml Indo Kabel Tbk	IKBI	0.5549	0.446	0.50045
28	PT Jembo Cable Company Tbk	JECC	0.496	0.631	0.5635
29	PT KMI Wire and Cable Tbk	KBLI	0.6	0.61	0.605
30	PT Sucaco Tbk	SCCO	0.632	0.668	0.65
31	PT Voksel Electric Tbk	VOKS	0.18	0.23	0.205
32	PT Sepatu Bata Tbk	BATA	0.55	0.5	0.525
33	PT Pamarindo Asia Infrastructure Tbk	BIMA	0.5	0.5	0.5

Descriptive Statistics

	Mean	Std. Deviation	N
OA	.5909	.44114	33
PL	.4242	.50189	33
DAR	.5992	.32157	33
KA	.4697	.49905	33

Correlations

		OA	PL	DAR	KA
Pearson Correlation	OA	1.000	-.109	.271	.119
	PL	-.109	1.000	.323	.115
	DAR	.271	.323	1.000	.129
	KA	.119	.115	.129	1.000
Sig. (1-tailed)	OA		.273	.063	.254
	PL	.273		.034	.261
	DAR	.063	.034		.236
	KA	.254	.261	.236	
N	OA	33	33	33	33
	PL	33	33	33	33
	DAR	33	33	33	33
	KA	33	33	33	33

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	KA, PL, DAR ^b		Enter

a. Dependent Variable: OA

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.356 ^a	.127	.037	.43298	.127	1.406	3	29	.261	2.093

a. Predictors: (Constant), KA, PL, DAR

b. Dependent Variable: OA

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.791	3	.264	1.406	.261 ^b
	Residual	5.437	29	.187		
	Total	6.227	32			

a. Dependent Variable: OA

b. Predictors: (Constant), KA, PL, DAR

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B		Correlations			Collinearity Statistics	
	B	Std. Error				Beta	Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance
(Constant)	.361	.171		2.112	.043	.011	.710					
PL	-.200	.162	-.228	-1.239	.225	-.531	.130	-.109	-.224	-.215	.890	1.123
DAR	.455	.253	.331	1.799	.082	-.062	.971	.271	.317	.312	.887	1.127
KA	.091	.155	.103	.585	.563	-.227	.408	.119	.108	.102	.977	1.023

a. Dependent Variable: OA

Coefficient Correlations^a

Model		KA	PL	DAR	
1	Correlations	KA	1.000	-.078	
		PL	-.078	1.000	
		DAR	-.098	-.312	1.000
	Covariances	KA	.024	-.002	-.004
		PL	-.002	.026	-.013
		DAR	-.004	-.013	.064

a. Dependent Variable: OA

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	PL	DAR	KA
1	1	3.055	1.000	.02	.04	.02	.04
	2	.490	2.436	.00	.53	.00	.51
	3	.342	2.987	.12	.41	.12	.43
	4	.112	5.220	.86	.02	.86	.02

a. Dependent Variable: OA

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.3720	1.0810	.5909	.15719	33
Residual	-.67913	.52232	.00000	.41218	33
Std. Predicted Value	-1.393	3.118	.000	1.000	33
Std. Residual	-1.569	1.206	.000	.952	33

a. Dependent Variable: CA

Table

cum. prob	$t_{.50}$	$t_{.75}$	$t_{.80}$	$t_{.85}$	$t_{.90}$	$t_{.95}$	$t_{.975}$	$t_{.99}$	$t_{.995}$	$t_{.999}$	$t_{.9995}$
one-tail	0.50	0.25	0.20	0.15	0.10	0.05	0.025	0.01	0.005	0.001	0.0005
two-tails	1.00	0.50	0.40	0.30	0.20	0.10	0.05	0.02	0.01	0.002	0.001
df											
1	0.000	1.000	1.376	1.963	3.078	6.314	12.71	31.82	63.66	318.31	636.62
2	0.000	0.816	1.061	1.386	1.886	2.920	4.303	6.965	9.925	22.327	31.599
3	0.000	0.765	0.978	1.250	1.638	2.353	3.182	4.541	5.841	10.215	12.924
4	0.000	0.741	0.941	1.190	1.533	2.132	2.776	3.747	4.604	7.173	8.610
5	0.000	0.727	0.920	1.156	1.476	2.015	2.571	3.365	4.032	5.893	6.869
6	0.000	0.718	0.906	1.134	1.440	1.943	2.447	3.143	3.707	5.208	5.959
7	0.000	0.711	0.896	1.119	1.415	1.895	2.365	2.998	3.499	4.785	5.408
8	0.000	0.706	0.889	1.108	1.397	1.860	2.306	2.896	3.355	4.501	5.041
9	0.000	0.703	0.883	1.100	1.383	1.833	2.262	2.821	3.250	4.297	4.781
10	0.000	0.700	0.879	1.093	1.372	1.812	2.228	2.764	3.169	4.144	4.587
11	0.000	0.697	0.876	1.088	1.363	1.796	2.201	2.718	3.106	4.025	4.437
12	0.000	0.695	0.873	1.083	1.356	1.782	2.179	2.681	3.055	3.930	4.318
13	0.000	0.694	0.870	1.079	1.350	1.771	2.160	2.650	3.012	3.852	4.221
14	0.000	0.692	0.868	1.076	1.345	1.761	2.145	2.624	2.977	3.787	4.140
15	0.000	0.691	0.866	1.074	1.341	1.753	2.131	2.602	2.947	3.733	4.073
16	0.000	0.690	0.865	1.071	1.337	1.746	2.120	2.583	2.921	3.686	4.015
17	0.000	0.689	0.863	1.069	1.333	1.740	2.110	2.567	2.898	3.646	3.965
18	0.000	0.688	0.862	1.067	1.330	1.734	2.101	2.552	2.878	3.610	3.922
19	0.000	0.688	0.861	1.066	1.328	1.729	2.093	2.539	2.861	3.579	3.883
20	0.000	0.687	0.860	1.064	1.325	1.725	2.086	2.528	2.845	3.552	3.850
21	0.000	0.686	0.859	1.063	1.323	1.721	2.080	2.518	2.831	3.527	3.819
22	0.000	0.686	0.858	1.061	1.321	1.717	2.074	2.508	2.819	3.505	3.792
23	0.000	0.685	0.858	1.060	1.319	1.714	2.069	2.500	2.807	3.485	3.768
24	0.000	0.685	0.857	1.059	1.318	1.711	2.064	2.492	2.797	3.467	3.745
25	0.000	0.684	0.856	1.058	1.316	1.708	2.060	2.485	2.787	3.450	3.725
26	0.000	0.684	0.856	1.058	1.315	1.706	2.056	2.479	2.779	3.435	3.707
27	0.000	0.684	0.855	1.057	1.314	1.703	2.052	2.473	2.771	3.421	3.690
28	0.000	0.683	0.855	1.056	1.313	1.701	2.048	2.467	2.763	3.408	3.674
29	0.000	0.683	0.854	1.055	1.311	1.699	2.045	2.462	2.756	3.396	3.659
30	0.000	0.683	0.854	1.055	1.310	1.697	2.042	2.457	2.750	3.385	3.646
40	0.000	0.681	0.851	1.050	1.303	1.684	2.021	2.423	2.704	3.307	3.551
60	0.000	0.679	0.848	1.045	1.296	1.671	2.000	2.390	2.660	3.232	3.460
80	0.000	0.678	0.846	1.043	1.292	1.664	1.990	2.374	2.639	3.195	3.416
100	0.000	0.677	0.845	1.042	1.290	1.660	1.984	2.364	2.626	3.174	3.390
1000	0.000	0.675	0.842	1.037	1.282	1.646	1.962	2.330	2.581	3.098	3.300
Z	0.000	0.674	0.842	1.036	1.282	1.645	1.960	2.326	2.576	3.090	3.291
	0%	50%	60%	70%	80%	90%	95%	98%	99%	99.8%	99.9%
	Confidence Level										

F Values for $\alpha = 0.10$

d_2	d_1								
	1	2	3	4	5	6	7	8	9
1	39.86	49.5	53.59	55.83	57.24	58.2	58.91	59.44	59.86
2	8.53	9.00	9.16	9.24	9.29	9.33	9.35	9.37	9.38
3	5.54	5.46	5.39	5.34	5.31	5.28	5.27	5.25	5.24
4	4.54	4.32	4.19	4.11	4.05	4.01	3.98	3.95	3.94
5	4.06	3.78	3.62	3.52	3.45	3.40	3.37	3.34	3.32
6	3.78	3.46	3.29	3.18	3.11	3.05	3.01	2.98	2.96
7	3.59	3.26	3.07	2.96	2.88	2.83	2.78	2.75	2.72
8	3.46	3.11	2.92	2.81	2.73	2.67	2.62	2.59	2.56
9	3.36	3.01	2.81	2.69	2.61	2.55	2.51	2.47	2.44
10	3.29	2.92	2.73	2.61	2.52	2.46	2.41	2.38	2.35
11	3.23	2.86	2.66	2.54	2.45	2.39	2.34	2.3	2.27
12	3.18	2.81	2.61	2.48	2.39	2.33	2.28	2.24	2.21
13	3.14	2.76	2.56	2.43	2.35	2.28	2.23	2.20	2.16
14	3.10	2.73	2.52	2.39	2.31	2.24	2.19	2.15	2.12
15	3.07	2.70	2.49	2.36	2.27	2.21	2.16	2.12	2.09
16	3.05	2.67	2.46	2.33	2.24	2.18	2.13	2.09	2.06
17	3.03	2.64	2.44	2.31	2.22	2.15	2.10	2.06	2.03
18	3.01	2.62	2.42	2.29	2.20	2.13	2.08	2.04	2.00
19	2.99	2.61	2.40	2.27	2.18	2.11	2.06	2.02	1.98
20	2.97	2.59	2.38	2.25	2.16	2.09	2.04	2.00	1.96
21	2.96	2.57	2.36	2.23	2.14	2.08	2.02	1.98	1.95
22	2.95	2.56	2.35	2.22	2.13	2.06	2.01	1.97	1.93
23	2.94	2.55	2.34	2.21	2.11	2.05	1.99	1.95	1.92
24	2.93	2.54	2.33	2.19	2.10	2.04	1.98	1.94	1.91
25	2.92	2.53	2.32	2.18	2.09	2.02	1.97	1.93	1.89
26	2.91	2.52	2.31	2.17	2.08	2.01	1.96	1.92	1.88
27	2.90	2.51	2.30	2.17	2.07	2.00	1.95	1.91	1.87
28	2.89	2.50	2.29	2.16	2.06	2.00	1.94	1.90	1.87
29	2.89	2.50	2.28	2.15	2.06	1.99	1.93	1.89	1.86
30	2.88	2.49	2.28	2.14	2.05	1.98	1.93	1.88	1.85
40	2.84	2.44	2.23	2.09	2.00	1.93	1.87	1.83	1.79
60	2.79	2.39	2.18	2.04	1.95	1.87	1.82	1.77	1.74
120	2.75	2.35	2.13	1.99	1.90	1.82	1.77	1.72	1.68
inf	2.71	2.30	2.08	1.94	1.85	1.77	1.72	1.67	1.63

Kelompok KAP *The Big Four* yaitu (berdasarkan alphabet):

1. *Deloitte Touche Tohmatsu* (Deloitte) yang berafiliasi dengan Hans Tuanakotta Mustofa & Halim; Osman Ramli Satrio & Rekan; Osman Bing Satrio & Rekan.
2. *Erns & Young* (EY) yang berafiliasi dengan Prasetio, Sarwoko & Sandjaja; Purwantono, Sarwoko & Sandjaja; Purwanto, Suherman & Surja.
3. *Klynveld Peat Marwick Goerdeler* (KPMG) yang berafiliasi dengan Siddharta, Siddharta & Widjaja.
4. *PrincewaterhouseCoopers* (PwC) yang berafiliasi dengan Haryanto Sahari & Rekan.

