

DAFTAR LAMPIRAN

Lampiran 1. Daftar Sampel Penelitian

NO	KODE	NAMA PERUSAHAAN
1	INTP	Indocement Tunggul Prakasa Tbk
2	SMBR	Semen Baturaja (Persero) Tbk
3	SMCB	Solusi Bangun Indonesia Tbk
4	SMGR	Semen Indonesia (Persero) Tbk
5	WSBP	Waskita Beton Precast Tbk
6	WTON	Wijaya Karya Beton Tbk

Lampiran 2. Hasil Perhitungan Financial Distress

No	Kode	Emiten	IPO
1	INTP	Indocement Tunggul Prakasa Tbk	15-Dec-89
2	SMBR	Semen Baturaja (Persero) Tbk	28-Jun-13
3	SMCB	Solusi Bangun Indonesia Tbk	10-Aug-77
4	SMGR	Semen Indonesia (Persero) Tbk	08-Jul-91
5	WSBP	Waskita Beton Precast Tbk	20-Sep-16
6	WTON	Wijaya Karya Beton Tbk	08-Apr-14

Aset Lancar			
2020	2021	2022	2023
12.229.306.000.000	11.336.733.000.000	10.312.090.000.000	9.228.033.000.000
1.101.657.425.000	919.858.548.000	990.295.391.000	816.846.119.000
4.216.215.000.000	5.238.269.000.000	5.059.160.000.000	6.091.058.000.000
15.564.604.000.000	16.185.508.000.000	18.878.979.000.000	19.782.972.000.000
4.067.189.304.334	4.188.082.440.669	2.234.091.963.771	1.678.076.743.844
5.248.208.303.785	5.650.193.679.480	6.149.560.721.473	4.384.893.375.262

Hutang Lancar			
2020	2021	2022	2023
4.215.956.000.000	4.646.506.000.000	4.822.152.000.000	7.368.187.000.000
850.138.636.000	426.655.105.000	588.138.938.000	731.493.137.000
4.141.265.000.000	3.899.406.000.000	4.849.160.000.000	5.518.883.000.000
11.506.163.000.000	14.632.232.000.000	13.061.027.000.000	16.111.660.000.000
7.426.948.646.675	9.627.618.926.198	6.522.489.968.497	2.646.049.116.628
4.706.620.585.979	5.055.794.364.736	5.472.902.652.071	3.727.677.856.740
Modal Kerja			

2020	2021	2022	2023
8.013.350.000.000	6.690.227.000.000	5.489.938.000.000	1.859.846.000.000
251.518.789.000	493.203.443.000	402.156.453.000	85.352.982.000
74.950.000.000	1.338.863.000.000	210.000.000.000	572.175.000.000
4.058.441.000.000	1.553.276.000.000	5.817.952.000.000	3.671.312.000.000
-3.359.759.342.341	-5.439.536.485.529	-4.288.398.004.726	-967.972.372.784
541.587.717.806	594.399.314.744	676.658.069.402	657.215.518.522

Total Aset			
2020	2021	2022	2023
27.344.672.000.000	26.136.114.000.000	25.706.169.000.000	29.649.645.000.000
5.737.175.560.000	5.271.953.697.000	5.242.724.933.000	4.856.730.638.000
20.738.125.000.000	21.491.023.000.000	21.378.510.000.000	22.206.739.000.000
78.006.244.000.000	81.766.327.000.000	82.960.012.000.000	81.820.529.000.000
8.589.025.755.237	6.882.077.282.159	5.963.657.951.878	4.473.145.720.502
8.509.017.299.594	9.082.511.044.439	9.447.528.704.261	7.631.670.664.176

X1			
2020	2021	2022	2023
0,293050	0,255976	0,213565	0,062727
0,043840	0,093552	0,076708	0,017574
0,003614	0,062299	0,009823	0,025766
0,052027	0,018997	0,070130	0,044870
-0,391169	-0,790392	-0,719089	-0,216396
0,063649	0,065444	0,071623	0,086117

Laba Di Tahan			
2020	2021	2022	2023
17.236.769.000.000	17.269.148.000.000	17.370.195.000.000	18.772.800.000.000
195.420.158.000	-232.823.192.000	-199.067.034.000	109.898.718.000
591.989.000.000	1.169.920.000.000	1.792.916.000.000	2.300.130.000.000
31.786.487.000.000	32.869.939.000.000	34.017.226.000.000	34.532.338.000.000
-7.200.469.732.141	-9.137.558.180.060	-8.462.237.614.484	-8.456.088.992.835
1.119.716.376.301	1.150.287.551.421	1.296.548.326.370	1.229.172.585.996

Total Aset			
2020	2021	2022	2023
27.344.672.000.000	26.136.114.000.000	25.706.169.000.000	29.649.645.000.000
5.737.175.560.000	5.271.953.697.000	5.242.724.933.000	4.856.730.638.000
20.738.125.000.000	21.491.023.000.000	21.378.510.000.000	22.206.739.000.000
78.006.244.000.000	81.766.327.000.000	82.960.012.000.000	81.820.529.000.000

8.589.025.755.237	6.882.077.282.159	5.963.657.951.878	4.473.145.720.502
8.509.017.299.594	9.082.511.044.439	9.447.528.704.261	7.631.670.664.176

X2			
2020	2021	2022	2023
0,630352	0,660739	0,675721	0,633154
0,034062	-0,044163	-0,037970	0,022628
0,028546	0,054438	0,083865	0,103578
0,407486	0,401998	0,410044	0,422050
-0,838334	-1,327733	-1,418968	-1,890412
0,131592	0,126649	0,137237	0,161062

Laba Sebelum Bunga dan Pajak			
2020	2021	2022	2023
2.148.328.000.000	2.234.002.000.000	2.289.309.000.000	2.396.348.000.000
36.467.602.000	68.907.521.000	102.080.731.000	162.583.378.000
1.644.852.000.000	1.538.101.000.000	1.445.681.000.000	1.471.159.000.000
3.488.650.000.000	3.537.704.000.000	3.298.835.000.000	3.303.760.000.000
-4.121.891.709.553	-1.943.362.438.396	675.769.677.491	6.300.283.809
130.504.809.969	81.345.295.821	249.506.092.196	42.833.016.211

Total Aset			
2020	2021	2022	2023
27.344.672.000.000	26.136.114.000.000	25.706.169.000.000	29.649.645.000.000
5.737.175.560.000	5.271.953.697.000	5.242.724.933.000	4.856.730.638.000
20.738.125.000.000	21.491.023.000.000	21.378.510.000.000	22.206.739.000.000
78.006.244.000.000	81.766.327.000.000	82.960.012.000.000	81.820.529.000.000
8.589.025.755.237	6.882.077.282.159	5.963.657.951.878	4.473.145.720.502
8.509.017.299.594	9.082.511.044.439	9.447.528.704.261	7.631.670.664.176

X3			
2020	2021	2022	2023
0,078565	0,085476	0,089057	0,080822
0,006356	0,013071	0,019471	0,033476
0,079315	0,071569	0,067623	0,066248
0,044723	0,043266	0,039764	0,040378
-0,479902	-0,282380	0,113315	0,001408
0,015337	0,008956	0,026410	0,005613

Ekuitas			
2020	2021	2022	2023

22.176.248.000.000	20.620.964.000.000	19.566.906.000.000	20.969.511.000.000
3.407.888.607.000	3.000.166.293.000	3.075.138.026.000	3.162.412.356.000
756.617.900.000	11.199.072.000.000	11.860.038.000.000	12.504.614.000.000
35.653.335.000.000	42.875.012.000.000	47.239.360.000.000	47.800.976.000.000
-874.103.181.151	-2.778.529.065.000	-2.103.208.499.424	-664.494.091.554
3.390.572.999.124	3.484.810.937.660	3.637.820.526.411	3.626.109.986.520

Total Kewajiban			
2020	2021	2022	2023
5.168.424.000.000	5.515.150.000.000	6.139.263.000.000	8.680.134.000.000
2.329.286.953.000	2.271.787.404.000	2.167.586.907.000	1.694.318.282.000
13.171.946.000.000	10.291.951.000.000	9.702.125.000.000	9.518.472.000.000
40.571.674.000.000	37.110.080.000.000	33.270.652.000.000	31.769.553.000.000
9.463.128.936.388	9.660.606.347.159	8.066.866.451.302	5.137.639.812.056
5.118.444.300.470	5.597.700.106.779	5.809.708.177.850	4.005.560.677.656

X4			
2020	2021	2022	2023
4,290718	3,738967	3,187175	2,415805
1,463061	1,320619	1,418692	1,866481
0,057442	1,088139	1,222417	1,313721
0,878774	1,155347	1,419851	1,504616
-0,092369	-0,287614	-0,260722	-0,129338
0,662423	0,622543	0,626162	0,905269

Penjualan			
2020	2021	2022	2023
14.184.322.000.000	14.771.906.000.000	16.328.278.000.000	17.949.756.000.000
1.721.907.150.000	1.751.585.770.000	1.881.767.356.000	2.040.679.390.000
10.108.220.000.000	11.218.181.000.000	12.262.048.000.000	12.371.333.000.000
35.171.668.000.000	36.702.301.000.000	36.378.597.000.000	38.651.360.000.000
2.211.413.142.070	1.380.071.332.830	2.062.171.056.660	1.487.587.869.182
4.803.359.291.718	4.458.987.837.356	6.003.788.032.167	4.203.170.642.940

Total Aset			
2020	2021	2022	2023
27.344.672.000.000	26.136.114.000.000	25.706.169.000.000	29.649.645.000.000
5.737.175.560.000	5.271.953.697.000	5.242.724.933.000	4.856.730.638.000
20.738.125.000.000	21.491.023.000.000	21.378.510.000.000	22.206.739.000.000
78.006.244.000.000	81.766.327.000.000	82.960.012.000.000	81.820.529.000.000
8.589.025.755.237	6.882.077.282.159	5.963.657.951.878	4.473.145.720.502

8.509.017.299.594	9.082.511.044.439	9.447.528.704.261	7.631.670.664.176
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X5			
2020	2021	2022	2023
0,518723	0,565191	0,635189	0,605395
0,300132	0,332246	0,358929	0,420176
0,487422	0,521994	0,573569	0,557098
0,450883	0,448868	0,438508	0,472392
0,257470	0,200531	0,345790	0,332560
0,564502	0,490942	0,635488	0,550754

Financial Distress			
3,307913	3,143181	2,974693	2,451194
0,99405	0,956523	1,037397	1,339033
0,783775	1,291111	1,374019	1,419785
1,340464	1,421757	1,555105	1,618489
-2,26343	-2,48932	-1,12979	-1,47439
1,046338	0,933451	1,146853	1,145469

Lampiran 3. Hasil Perhitungan Ukuran Perusahaan

No	Kode	Tahun	Emiten	Total Asset	Firm Size
1	INTP	2020	Indocement Tunggal Prakasa Tbk	27.344.672.000.000	30,939543
		2021		26.136.114.000.000	30,894339
		2022		25.706.169.000.000	30,877752
		2023		29.649.645.000.000	31,020471
2	SMBR	2020	Semen Baturaja (Persero) Tbk	5.737.175.560.000	29,377988
		2021		5.271.953.697.000	29,293422
		2022		5.242.724.933.000	29,287863
		2023		4.856.730.638.000	29,211387
3	SMCB	2020	Solusi Bangun Indonesia Tbk	20.738.125.000.000	30,662995
		2021		21.491.023.000.000	30,698656
		2022		21.378.510.000.000	30,693407
		2023		22.206.739.000.000	30,731417
4	SMGR	2020	Semen Indonesia (Persero) Tbk	78.006.244.000.000	31,987810
		2021		81.766.327.000.000	32,034887
		2022		82.960.012.000.000	32,049380
		2023		81.820.529.000.000	32,035549
5	WSBP	2020	Waskita Beton Precast Tbk	8.589.025.755.237	29,781506
		2021		6.882.077.282.159	29,559942
		2022		5.963.657.951.878	29,416705
		2023		4.473.145.720.502	29,129113
6	WTON	2020	Wijaya Karya Beton Tbk	8.509.017.299.594	29,772148
		2021		9.082.511.044.439	29,837372
		2022		9.447.528.704.261	29,876774
		2023		7.631.670.664.176	29,663328

Lampiran 4. Hasil Perhitungan Audit Delay

No	Kode	Tahun	Emiten	Tanggal Audit	AD (Y)
1	INTP	2020	Indocement Tunggal Prakasa Tbk	18-Mar-21	77
		2021		24-Mar-22	83
		2022		28-Mar-23	87
		2023		21-Mar-24	81
2	SMBR	2020	Semen Baturaja (Persero) Tbk	22-Feb-21	53

		2021		15-Feb-22	46
		2022		07-Mar-23	66
		2023		07-Mar-24	67
3	SMCB	2020	Solusi Bangun Indonesia Tbk	18-Feb-21	49
		2021		22-Feb-22	53
		2022		23-Feb-23	54
		2023		07-Mar-24	67
4	SMGR	2020	Semen Indonesia (Persero) Tbk	26-Feb-21	57
		2021		25-Feb-22	56
		2022		10-Mar-23	69
		2023		08-Mar-24	68
5	WSBP	2020	Waskita Beton Precast Tbk	23-Mar-21	82
		2021		05-May-22	125
		2022		06-Apr-23	96
		2023		27-Mar-24	87
6	WTON	2020	Wijaya Karya Beton Tbk	18-Mar-21	77
		2021		15-Feb-22	46
		2022		07-Mar-23	66
		2023		27-Mar-24	87

Lampiran 5. Tabulasi Data

No	Kode	Tahun	Emiten	X1	X2	AD (Y)
1	INTP	2020	Indocement Tunggal Prakasa Tbk	3.308	30.940	77
2		2021		0.994	30.894	83
3		2022		0.784	30.878	87
4		2023		1.340	31.020	81
5	SMBR	2020	Semen Baturaja (Persero) Tbk	-2.263	29.378	53
6		2021		1.046	29.293	46
7		2022		3.143	29.288	66
8		2023		0.957	29.211	67
9	SMCB	2020	Solusi Bangun Indonesia Tbk	1.291	30.663	49
10		2021		1.422	30.699	53
11		2022		-2.489	30.693	54
12		2023		0.933	30.731	67
13	SMGR	2020	Semen Indonesia (Persero) Tbk	2.975	31.988	57

14		2021		1.037	32.035	56
15		2022		1.374	32.049	69
16		2023		1.555	32.036	68
17	WSBP	2020	Waskita Beton Precast Tbk	-1.130	29.782	82
18		2021		1.147	29.560	125
19		2022		2.451	29.417	96
20		2023		1.339	29.129	87
21	WTON	2020	Wijaya Karya Beton Tbk	1.420	29.772	77
22		2021		1.618	29.837	46
23		2022		-1.474	29.877	66
24		2023		1.145	29.663	87

Lampiran 6. Hasil Output SPSS

1. Output Analisis Regresi Linear Berganda

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	211.864	121.342		1.746	.095		
	Financial Distress	2.598	2.644	.208	.983	.337	.967	1.034
	Ukuran Perusahaan	-4.731	4.009	-.250	-1.180	.251	.967	1.034

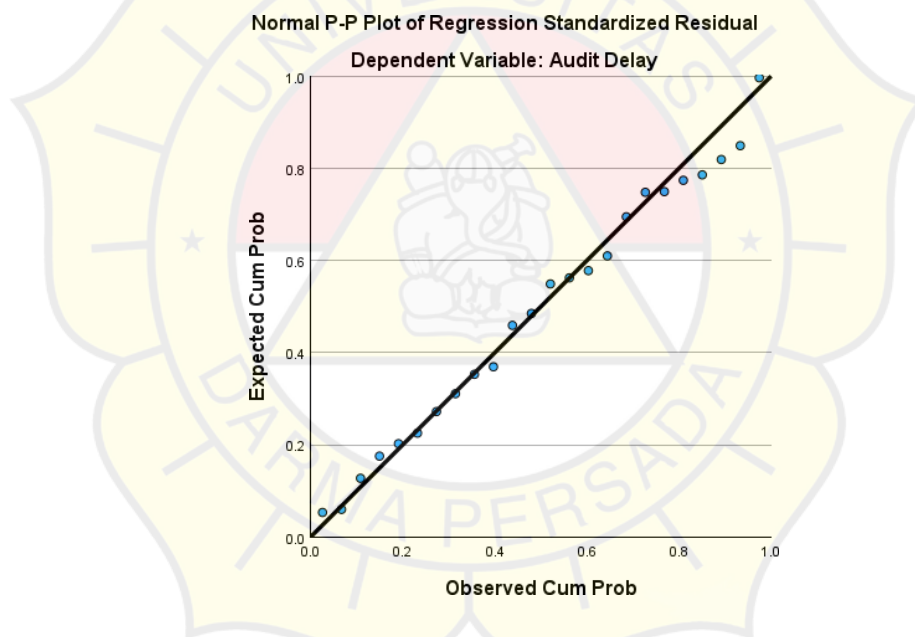
a. Dependent Variable: Audit Delay

2. Output Uji Normalitas menggunakan uji *Kolmogorov-Smirnov*

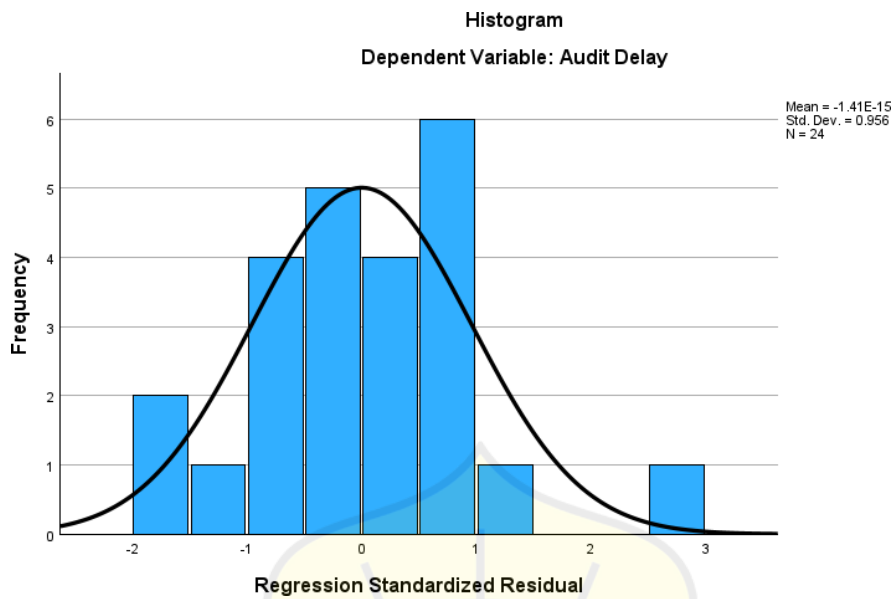
One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		24
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	17.74330497
Most Extreme Differences	Absolute	.098
	Positive	.098
	Negative	-.051
Test Statistic		.098

Asymp. Sig. (2-tailed) ^c		.200 ^d	
Monte Carlo Sig. (2-tailed) ^e	Sig.	.787	
	99% Confidence Interval	Lower Bound	.776
		Upper Bound	.798
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. This is a lower bound of the true significance.			
e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.			

3. Output Uji Normalitas Dengan *Normal Probability Plot*



4. Output Uji Normalitas Dengan Grafik Histogram

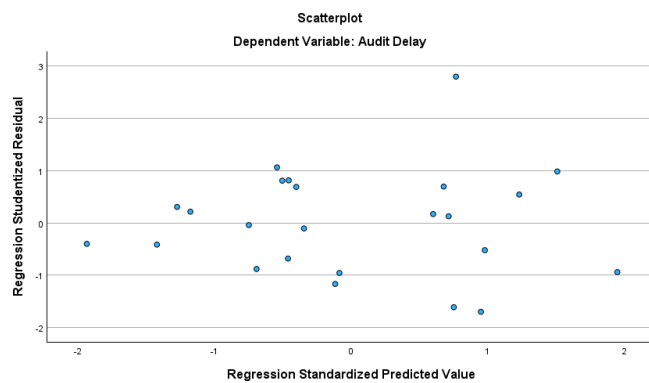


5. Output Uji Multikolinieritas

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	211.864	121.342		1.746	.095		
	Financial Distress	2.598	2.644	.208	.983	.337	.967	1.034
	Ukuran Perusahaan	-4.731	4.009	-.250	-1.180	.251	.967	1.034

a. Dependent Variable: Audit Delay

6. Output Uji Heteroskedastisitas



7. Output Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.295 ^a	.087	.000	18.56901	.900
a. Predictors: (Constant), Ukuran Perusahaan, Financial Distress					
b. Dependent Variable: Audit Delay					

8. Output Uji F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	690.986	2	345.493	1.002	.384 ^b
	Residual	7240.972	21	344.808		
	Total	7931.958	23			

a. Dependent Variable: Audit Delay

b. Predictors: (Constant), Ukuran Perusahaan, Financial Distress

9. Output Uji Koefisien Determinasi (R^2)

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.295 ^a	.087	.000	18.56901	.900

a. Predictors: (Constant), Ukuran Perusahaan, Financial Distress

b. Dependent Variable: Audit Delay

10. Output Uji Parsial (Uji t)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	211.864	121.342		1.746	.095
	Financial Distress	2.598	2.644	.208	.983	.337
	Ukuran Perusahaan	-4.731	4.009	-.250	-1.180	.251

Lampiran 7. Tabel Uji F

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
1	161	199	216	225	230	234	237	239	241	242	243	244	245	245	246
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40	19.40	19.41	19.42	19.42	19.43
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79	8.76	8.74	8.73	8.71	8.70
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96	5.94	5.91	5.89	5.87	5.86
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74	4.70	4.68	4.66	4.64	4.62
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06	4.03	4.00	3.98	3.96	3.94
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64	3.60	3.57	3.55	3.53	3.51
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35	3.31	3.28	3.26	3.24	3.22
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14	3.10	3.07	3.05	3.03	3.01
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98	2.94	2.91	2.89	2.86	2.85
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85	2.82	2.79	2.76	2.74	2.72
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75	2.72	2.69	2.66	2.64	2.62
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67	2.63	2.60	2.58	2.55	2.53
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60	2.57	2.53	2.51	2.48	2.46
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54	2.51	2.48	2.45	2.42	2.40
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49	2.46	2.42	2.40	2.37	2.35
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45	2.41	2.38	2.35	2.33	2.31
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41	2.37	2.34	2.31	2.29	2.27
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38	2.34	2.31	2.28	2.26	2.23
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35	2.31	2.28	2.25	2.22	2.20
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32	2.28	2.25	2.22	2.20	2.18
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30	2.26	2.23	2.20	2.17	2.15
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27	2.24	2.20	2.18	2.15	2.13
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25	2.22	2.18	2.15	2.13	2.11
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24	2.20	2.16	2.14	2.11	2.09
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22	2.18	2.15	2.12	2.09	2.07
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20	2.17	2.13	2.10	2.08	2.06
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19	2.15	2.12	2.09	2.06	2.04
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18	2.14	2.10	2.08	2.05	2.03
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16	2.13	2.09	2.06	2.04	2.01
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32	2.25	2.20	2.15	2.11	2.08	2.05	2.03	2.00
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31	2.24	2.19	2.14	2.10	2.07	2.04	2.01	1.99
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13	2.09	2.06	2.03	2.00	1.98
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12	2.08	2.05	2.02	1.99	1.97
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11	2.07	2.04	2.01	1.99	1.96
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28	2.21	2.15	2.11	2.07	2.03	2.00	1.98	1.95
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.20	2.14	2.10	2.06	2.02	2.00	1.97	1.95
38	4.10	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09	2.05	2.02	1.99	1.96	1.94
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08	2.04	2.01	1.98	1.95	1.93
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08	2.04	2.00	1.97	1.95	1.92
41	4.08	3.23	2.83	2.60	2.44	2.33	2.24	2.17	2.12	2.07	2.03	2.00	1.97	1.94	1.92
42	4.07	3.22	2.83	2.59	2.44	2.32	2.24	2.17	2.11	2.06	2.03	1.99	1.96	1.94	1.91
43	4.07	3.21	2.82	2.59	2.43	2.32	2.23	2.16	2.11	2.06	2.02	1.99	1.96	1.93	1.91
44	4.06	3.21	2.82	2.58	2.43	2.31	2.23	2.16	2.10	2.05	2.01	1.98	1.95	1.92	1.90
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05	2.01	1.97	1.94	1.92	1.89




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