|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Ref | Peneliti | ***CFO*** | Ni | ri | **Ni.ri** | **r** | **(ri-r)^2** | **[Ni(ri-r)^2]** | **(1-r^2)** | **(1-r^2)^2.K** | **MIN** | **MAX** |
| 32 | Nastiti dan Gumanti. 2011 | *Modified JM (1991)* | 62 | -0.4631 | -28.713161085 | -0.528381315 | 0.055100138 | 3.41620856 |  |  |  |  |
| 25 | Nur Cahyonowati. (2009) | *Modified Jones Model in Dechow et al (1995)* | 603 | -0.1240 | -74.772000000 | -0.528381315 | 0.010895459 | 6.56996177 |  |  |  |  |
| 34 | Siagian F. T, dan E. Tresnaningsih. 2011 | *Modified Jones Model in Dechow et al (1995)* | 80 | -0.2380 | -19.040000000 | -0.528381315 | 9.25191E-05 | 0.00740153 |  |  |  |  |
| 17 | Tresnaningsih (2008) | *Modified Jones Model in Kasznik (1998)* | 413 | -0.2115 | -87.359253294 | -0.528381315 | 0.000284182 | 0.11736718 |  |  |  |  |
| 24 | Herusetya (2009) | *Modified Jones in Kothari et al. (2005)* | 115 | -0.703 | -80.845000000 | -0.528381315 | 0.225262896 | 25.90523302 |  |  |  |  |
|  |  | ∑ | 1273 | -1.7396 | -290.729414379 |  |  | 36.01617206 | 0.947841975 | 4.492022046 | -0.756234492 | -0.30052813 |
|  |  | k= | 5 | r= | **-0.528381315** |  | Sr= | 0.118292358 | Se= | 0.002040737 | X^2 k-1 = | **289.8275379** |
|  |  |  |  |  |  |  |  |  | Sp= | 0.116251621 |  |  |

Sumber: Data Diolah