

## LAMPIRAN

### Lampiran 1. Daftar Perusahaan

No	Kode Perusahaan	Nama Perusahaan
1	DADA	PT Diamond Citra Propertindo
2	ELTY	PT Bakrieland Development
3	MPRO	PT Maha Properti Indonesia
4	POLL	PT Pollux Properties Indonesia
5	ROCK	PT Rockfields Properti Indonesia
6	SOTS	PT Satria Mega Kencana
7	BAPI	PT Bhakti Agung Propertindo
8	BIKA	PT Bina Karya Jaya Abadi
9	BKSL	PT Sentul City
10	CITY	PT Natura City Development
11	DART	PT Duta Anggada Realty
12	KOTA	PT Dms Propertindo
13	MMLP	PT Mega Manunggal Property
14	TRIN	PT Perintis Trinita Properti
15	URBN	PT Urban Jakarta Propertindo
16	WINR	PT Winner Nusantara Jaya Tbk
17	APLN	PT Agung Podomoro Land Tbk
18	ASRI	Alam Sutera Realty Tbk
19	BSDE	PT Bumi Serpong Damai Tbk
20	CTRA	Ciputra Development Tbk
21	DILD	Intiland Development Tbk
22	PWON	Pakuwon Jati Tbk
23	BAPA	Bekasi Asri Pemula
24	BEST	Bekasi Fajar Industrial Estate Tbk
25	GPRA	PT Perdana Gapura Prima Tbk

26	JRPT	PT Jaya Real Property Tbk
27	KIJA	PT Kawasan Industri Jababeka Tbk
28	LPCK	PT Lippo Cikarang Tbk
29	LPKR	PT Lippo Karawaci Tbk
30	MDLN	PT Modernland Realty Tbk
31	MTLA	PT Metropolitan Land Tbk
32	PLIN	PT Plaza Indonesia Realty Tbk
33	PUDP	PT Pudjiadi Prestige Tbk
34	RBMS	PT Ristia Bintang Mahkotasejati Tbk
35	RDTX	PT Roda Vivatex Tbk
36	SMRA	PT Summarecon Agung Tbk
37	TARA	PT Agung Semesta Sejahtera Tbk
38	PAMG	PT Bima Sakti Pertiwi Tbk
39	NZIA	PT Nusantara Almazia. Tbk.
40	ADCP	PT Adhi Commuter Properti Tbk
41	AMAN	PT Makmur Berkah Amanda Tbk
42	ASPI	PT Andalan Sakti Primaindo Tbk
43	ATAP	PT Trimitra Prawara Goldland Tbk
44	BBSS	PT Bumi Benowo Sukses Sejahtera
45	BCIP	PT Bumi Citra Permai Tbk
46	BIPP	Bhuwanatala Indah Permai Tbk
47	EMDE	PT Megapolitan Development Tbk
48	FMII	Fortune Mate Indonesia Tbk
49	GMTD	PT Gowa Makassar Tourism Development Tbk
50	MKPI	PT Metropolitan Kentjana Tbk
51	CSIS	PT Cahayasakti Investindo Sukses Tbk
52	GWSA	PT Greenwood Sejahtera Tbk
53	GHM	PT Grand House Mulia Tbk
54	RIW	PT Royalindo Investa Wijaya Tbk
55	INPP	PT Indonesian Paradise Property Tbk

56	IPAC	PT Era Graharealty Tbk
57	KBAG	PT Karya Bersama Anugerah Tbk
58	LPLI	PT Star Pascific Tbk
59	MTSM	PT Metro Realty, Tbk
60	OMRE	PT Indonesia Prima Properti
61	POLI	PT Pollux Hotels Group Tbk
62	POSA	PT Bliss Properti Indonesia Tbk
63	REAL	PT Repower Asia Indonesia Tbk
64	RODA	PT Pikko Land Development Tbk
65	SATU	PT Kota Satu Properti Tbk
66	SMDM	PT Suryamas Dutamakmur Tbk

## Lampiran 2. Tabel Tabulasi Data

Variabel Dependen Audit *Report lag*

No	Kode	Nama Perusahaan	Tahun	ARL (Y)
1	DADA	PT Diamond Citra Propertindo	2021	117
2	ELTY	PT Bakrieland Development	2021	241
3	MPRO	PT Maha Properti Indonesia	2021	150
4	POLL	PT Pollux Properties Indonesia	2021	201
5	ROCK	PT Rockfields Properti Indonesia	2021	173
6	SOTS	PT Satria Mega Kencana	2021	150
7	BAPI	PT Bhakti Agung Propertindo	2021	117
8	BIKA	PT Bina Karya Jaya Abadi	2021	116
9	BKSL	PT Sentul City	2021	116
10	CITY	PT Natura City Development	2021	90
11	DART	PT Duta Anggada Realty	2021	96
12	KOTA	PT Dms Propertindo	2021	117
13	MMLP	PT Mega Manunggal Property	2021	118
14	TRIN	PT Perintis Trinita Properti	2021	144
15	URBN	PT Urban Jakarta Propertindo	2021	112
16	WINR	PT Winner Nusantara Jaya Tbk	2021	187
17	APLN	PT Agung Podomoro Land Tbk	2021	95
18	ASRI	Alam Sutera Realty Tbk	2021	88
19	BSDE	PT Bumi Serpong Damai Tbk	2021	61
20	CTRA	Ciputra Development Tbk	2021	104
21	DILD	Intiland Development Tbk	2021	116
22	PWON	Pakuwon Jati Tbk	2021	90
23	BAPA	Bekasi Asri Pemula	2021	108
24	BEST	Bekasi Fajar Industrial Estate Tbk	2021	87
25	GPRA	PT Perdana Gapura Prima Tbk	2021	112
26	JRPT	PT Jaya Real Property Tbk	2021	90
27	KIJA	PT Kawasan Industri Jababeka Tbk	2021	116
28	LPCK	PT Lippo Cikarang Tbk	2021	82
29	LPKR	PT Lippo Karawaci Tbk	2021	89
30	MDLN	PT Modernland Realty Tbk	2021	112
31	MTLA	PT Metropolitan Land Tbk	2021	90
32	PLIN	PT Plaza Indonesia Realty Tbk	2021	75
33	PUDP	PT Pudjiadi Prestige Tbk	2021	98
34	RBMS	PT Ristia Bintang Mahkotasejati Tbk	2021	84

35	RDTX	PT Roda Vivatex Tbk	2021	111
36	SMRA	PT Summarecon Agung Tbk	2021	83
37	TARA	PT Agung Semesta Sejahtera Tbk	2021	115
38	PAMG	PT Bima Sakti Pertiwi Tbk	2021	112
39	NZIA	PT Nusantara Almazia. Tbk.	2021	81
40	ADCP	PT Adhi Commuter Properti Tbk	2021	56
41	AMAN	PT Makmur Berkah Amanda Tbk	2021	110
42	ASPI	PT Andalan Sakti Primaindo Tbk	2021	103
43	ATAP	PT Trimitra Prawara Goldland Tbk	2021	87
44	BBSS	PT Bumi Benowo Sukses Sejahtera	2021	82
45	BCIP	PT Bumi Citra Permai Tbk	2021	115
46	BIPP	Bhuwanatala Indah Permai Tbk	2021	97
47	EMDE	PT Megapolitan Development Tbk	2021	111
48	FMII	Fortune Mate Indonesia Tbk	2021	115
49	GMTD	PT Gowa Makassar Tourism Development Tbk	2021	88
50	MKPI	PT Metropolitan Kentjana Tbk	2021	95
51	CSIS	PT Cahayasakti Investindo Sukses Tbk	2021	88
52	GWSA	PT Greenwood Sejahtera Tbk	2021	117
53	GHM	PT Grand House Mulia Tbk	2021	108
54	RIW	PT Royalindo Investa Wijaya Tbk	2021	82
55	INPP	PT Indonesian Paradise Property Tbk	2021	116
56	IPAC	PT Era Graharealty Tbk	2021	66
57	KBAG	PT Karya Bersama Anugerah Tbk	2021	89
58	LPLI	PT Star Pascific Tbk	2021	116
59	MTSM	PT Metro Realty, Tbk	2021	84
60	OMRE	PT Indonesia Prima Properti	2021	118
61	POLI	PT Pollux Hotels Group Tbk	2021	173
62	POSA	PT Bliss Properti Indonesia Tbk	2021	118
63	REAL	PT Repower Asia Indonesia Tbk	2021	110
64	RODA	PT Pikko Land Development Tbk	2021	104
65	SATU	PT Kota Satu Properti Tbk	2021	90
66	SMDM	PT Suryamas Dutamakmur Tbk	2021	74
67	DADA	PT Diamond Citra Propertindo	2022	135
68	ELTY	PT Bakrieland Development	2022	249
69	MPRO	PT Maha Properti Indonesia	2022	102
70	POLL	PT Pollux Properties Indonesia	2022	89
71	ROCK	PT Rockfields Properti Indonesia	2022	89
72	SOTS	PT Satria Mega Kencana	2022	76

73	BAPI	PT Bhakti Agung Propertindo	2022	219
74	BIKA	PT Bina Karya Jaya Abadi	2022	107
75	BKSL	PT Sentul City	2022	89
76	CITY	PT Natura City Development	2022	87
77	DART	PT Duta Anggada Realty	2022	118
78	KOTA	PT Dms Propertindo	2022	88
79	MMLP	PT Mega Manunggal Property	2022	89
80	TRIN	PT Perintis Trinita Properti	2022	80
81	URBN	PT Urban Jakarta Propertindo	2022	195
82	WINR	PT Winner Nusantara Jaya Tbk	2022	89
83	APLN	PT Agung Podomoro Land Tbk	2022	89
84	ASRI	Alam Sutera Realty Tbk	2022	95
85	BSDE	PT Bumi Serpong Damai Tbk	2022	67
86	CTRA	Ciputra Development Tbk	2022	89
87	DILD	Intiland Development Tbk	2022	88
88	PWON	Pakuwon Jati Tbk	2022	86
89	BAPA	Bekasi Asri Pemula	2022	90
90	BEST	Bekasi Fajar Industrial Estate Tbk	2022	87
91	GPRA	PT Perdana Gapura Prima Tbk	2022	87
92	JRPT	PT Jaya Real Property Tbk	2022	88
93	KIJA	PT Kawasan Industri Jababeka Tbk	2022	76
94	LPCK	PT Lippo Cikarang Tbk	2022	89
95	LPKR	PT Lippo Karawaci Tbk	2022	89
96	MDLN	PT Modernland Realty Tbk	2022	89
97	MTLA	PT Metropolitan Land Tbk	2022	86
98	PLIN	PT Plaza Indonesia Realty Tbk	2022	76
99	PUDP	PT Pudjiadi Prestige Tbk	2022	89
100	RBMS	PT Ristia Bintang Mahkotasejati Tbk	2022	79
101	RDTX	PT Roda Vivatex Tbk	2022	86
102	SMRA	PT Summarecon Agung Tbk	2022	79
103	TARA	PT Agung Semesta Sejahtera Tbk	2022	88
104	PAMG	PT Bima Sakti Pertiwi Tbk	2022	86
105	NZIA	PT Nusantara Almazia. Tbk.	2022	79
106	ADCP	PT Adhi Commuter Properti Tbk	2022	59
107	AMAN	PT Makmur Berkah Amanda Tbk	2022	88
108	ASPI	PT Andalan Sakti Primaindo Tbk	2022	86
109	ATAP	PT Trimitra Prawara Goldland Tbk	2022	86
110	BBSS	PT Bumi Benowo Sukses Sejahtera	2022	87

111	BCIP	PT Bumi Citra Permai Tbk	2022	90
112	BIPP	Bhuwanatala Indah Permai Tbk	2022	90
113	EMDE	PT Megapolitan Development Tbk	2022	89
114	FMII	Fortune Mate Indonesia Tbk	2022	88
115	GMTD	PT Gowa Makassar Tourism Development Tbk	2022	82
116	MKPI	PT Metropolitan Kentjana Tbk	2022	89
117	CSIS	PT Cahayasakti Investindo Sukses Tbk	2022	88
118	GWSA	PT Greenwood Sejahtera Tbk	2022	89
119	GHM	PT Grand House Mulia Tbk	2022	88
120	RIW	PT Royalindo Investa Wijaya Tbk	2022	88
121	INPP	PT Indonesian Paradise Property Tbk	2022	108
122	IPAC	PT Era Graharealty Tbk	2022	68
123	KBAG	PT Karya Bersama Anugerah Tbk	2022	88
124	LPLI	PT Star Pascific Tbk	2022	88
125	MTSM	PT Metro Realty, Tbk	2022	88
126	OMRE	PT Indonesia Prima Properti	2022	88
127	POLI	PT Pollux Hotels Group Tbk	2022	89
128	POSA	PT Bliss Properti Indonesia Tbk	2022	87
129	REAL	PT Repower Asia Indonesia Tbk	2022	89
130	RODA	PT Pikko Land Development Tbk	2022	151
131	SATU	PT Kota Satu Properti Tbk	2022	102
132	SMDM	PT Suryamas Dutamakmur Tbk	2022	83
133	DADA	PT Diamond Citra Propertindo	2023	87
134	ELTY	PT Bakrieland Development	2023	88
135	MPRO	PT Maha Properti Indonesia	2023	92
136	POLL	PT Pollux Properties Indonesia	2023	229
137	ROCK	PT Rockfields Properti Indonesia	2023	88
138	SOTS	PT Satria Mega Kencana	2023	192
139	BAPI	PT Bhakti Agung Propertindo	2023	87
140	BIKA	PT Bina Karya Jaya Abadi	2023	159
141	BKSL	PT Sentul City	2023	99
142	CITY	PT Natura City Development	2023	87
143	DART	PT Duta Anggada Realty	2023	142
144	KOTA	PT Dms Propertindo	2023	88
145	MMLP	PT Mega Manunggal Property	2023	94
146	TRIN	PT Perintis Trinita Properti	2023	92
147	URBN	PT Urban Jakarta Propertindo	2023	164
148	WINR	PT Winner Nusantara Jaya Tbk	2023	121

149	APLN	PT Agung Podomoro Land Tbk	2023	87
150	ASRI	Alam Sutera Realty Tbk	2023	85
151	BSDE	PT Bumi Serpong Damai Tbk	2023	72
152	CTRA	Ciputra Development Tbk	2023	90
153	DILD	Intiland Development Tbk	2023	87
154	PWON	Pakuwon Jati Tbk	2023	85
155	BAPA	Bekasi Asri Pemula	2023	88
156	BEST	Bekasi Fajar Industrial Estate Tbk	2023	85
157	GPRA	PT Perdana Gapura Prima Tbk	2023	86
158	JRPT	PT Jaya Real Property Tbk	2023	57
159	KIJA	PT Kawasan Industri Jababeka Tbk	2023	75
160	LPCK	PT Lippo Cikarang Tbk	2023	80
161	LPKR	PT Lippo Karawaci Tbk	2023	85
162	MDLN	PT Modernland Realty Tbk	2023	88
163	MTLA	PT Metropolitan Land Tbk	2023	85
164	PLIN	PT Plaza Indonesia Realty Tbk	2023	75
165	PUDP	PT Pudjiadi Prestige Tbk	2023	85
166	RBMS	PT Ristia Bintang Mahkotasejati Tbk	2023	87
167	RDTX	PT Roda Vivatex Tbk	2023	85
168	SMRA	PT Summarecon Agung Tbk	2023	75
169	TARA	PT Agung Semesta Sejahtera Tbk	2023	88
170	PAMG	PT Bima Sakti Pertiwi Tbk	2023	85
171	NZIA	PT Nusantara Almazia. Tbk.	2023	87
172	ADCP	PT Adhi Commuter Properti Tbk	2023	64
173	AMAN	PT Makmur Berkah Amanda Tbk	2023	87
174	ASPI	PT Andalan Sakti Primaindo Tbk	2023	89
175	ATAP	PT Trimitra Prawara Goldland Tbk	2023	82
176	BBSS	PT Bumi Benowo Sukses Sejahtera	2023	85
177	BCIP	PT Bumi Citra Permai Tbk	2023	88
178	BIPP	Bhuwanatala Indah Permai Tbk	2023	88
179	EMDE	PT Megapolitan Development Tbk	2023	86
180	FMII	Fortune Mate Indonesia Tbk	2023	88
181	GMTD	PT Gowa Makassar Tourism Development Tbk	2023	81
182	MKPI	PT Metropolitan Kentjana Tbk	2023	87
183	CSIS	PT Cahayasakti Investindo Sukses Tbk	2023	88
184	GWSA	PT Greenwood Sejahtera Tbk	2023	88
185	GHM	PT Grand House Mulia Tbk	2023	87
186	RIW	PT Royalindo Investa Wijaya Tbk	2023	86

187	INPP	PT Indonesian Paradise Property Tbk	2023	86
188	IPAC	PT Era Graharealty Tbk	2023	82
189	KBAG	PT Karya Bersama Anugerah Tbk	2023	85
190	LPLI	PT Star Pascific Tbk	2023	87
191	MTSM	PT Metro Realty, Tbk	2023	87
192	OMRE	PT Indonesia Prima Properti	2023	88
193	POLI	PT Pollux Hotels Group Tbk	2023	88
194	POSA	PT Bliss Properti Indonesia Tbk	2023	88
195	REAL	PT Repower Asia Indonesia Tbk	2023	87
196	RODA	PT Pikko Land Development Tbk	2023	86
197	SATU	PT Kota Satu Properti Tbk	2023	88
198	SMDM	PT Suryamas Dutamakmur Tbk	2023	88

## Variabel Independen

### 1. Ukuran Perusahaan

No	Kode	Nama Perusahaan	Tahun	Ukuran Perusahaan (X1)
1	DADA	PT Diamond Citra Propertindo	2021	27,17
2	ELTY	PT Bakrieland Development	2021	30,09
3	MPRO	PT Maha Properti Indonesia	2021	28,20
4	POLL	PT Pollux Properties Indonesia	2021	29,56
5	ROCK	PT Rockfields Properti Indonesia	2021	27,68
6	SOTS	PT Satria Mega Kencana	2021	26,75
7	BAPI	PT Bhakti Agung Propertindo	2021	27,20
8	BIKA	PT Bina Karya Jaya Abadi	2021	28,75
9	BKSL	PT Sentul City	2021	30,44
10	CITY	PT Natura City Development	2021	27,58
11	DART	PT Duta Anggada Realty	2021	29,52
12	KOTA	PT Dms Propertindo	2021	28,08
13	MMLP	PT Mega Manunggal Property	2021	29,59
14	TRIN	PT Perintis Trinita Properti	2021	28,26
15	URBN	PT Urban Jakarta Propertindo	2021	29,03
16	WINR	PT Winner Nusantara Jaya Tbk	2021	26,30
17	APLN	PT Agung Podomoro Land Tbk	2021	31,02
18	ASRI	Alam Sutera Realty Tbk	2021	33,03
19	BSDE	PT Bumi Serpong Damai Tbk	2021	31,75
20	CTRA	Ciputra Development Tbk	2021	31,34
21	DILD	Intiland Development Tbk	2021	30,43
22	PWON	Pakuwon Jati Tbk	2021	30,99
23	BAPA	Bekasi Asri Pemula	2021	25,66
24	BEST	Bekasi Fajar Industrial Estate Tbk	2021	29,43
25	GPRA	PT Perdana Gapura Prima Tbk	2021	28,20
26	JRPT	PT Jaya Real Property Tbk	2021	30,09
27	KIJA	PT Kawasan Industri Jababeka Tbk	2021	30,14
28	LPCK	PT Lippo Cikarang Tbk	2021	29,84
29	LPKR	PT Lippo Karawaci Tbk	2021	31,58
30	MDLN	PT Modernland Realty Tbk	2021	30,31
31	MTLA	PT Metropolitan Land Tbk	2021	29,49
32	PLIN	PT Plaza Indonesia Realty Tbk	2021	30,11

33	PUDP	PT Pudjiadi Prestige Tbk	2021	26,92
34	RBMS	PT Ristia Bintang Mahkotasejati Tbk	2021	27,37
35	RDTX	PT Roda Vivatex Tbk	2021	28,78
36	SMRA	PT Summarecon Agung Tbk	2021	30,89
37	TARA	PT Agung Semesta Sejahtera Tbk	2021	27,71
38	PAMG	PT Bima Sakti Pertiwi Tbk	2021	27,09
39	NZIA	PT Nusantara Almazia. Tbk.	2021	27,17
40	ADCP	PT Adhi Commuter Properti Tbk	2021	29,42
41	AMAN	PT Makmur Berkah Amanda Tbk	2021	27,48
42	ASPI	PT Andalan Sakti Primaindo Tbk	2021	25,38
43	ATAP	PT Trimitra Prawara Goldland Tbk	2021	25,25
44	BBSS	PT Bumi Benowo Sukses Sejahtera	2021	26,26
45	BCIP	PT Bumi Citra Permai Tbk	2021	27,51
46	BIPP	Bhuwanatala Indah Permai Tbk	2021	28,35
47	EMDE	PT Megapolitan Development Tbk	2021	28,95
48	FMII	Fortune Mate Indonesia Tbk	2021	27,49
49	GMTD	PT Gowa Makassar Tourism Development Tbk	2021	27,70
50	MKPI	PT Metropolitan Kentjana Tbk	2021	29,71
51	CSIS	PT Cahayasakti Investindo Sukses Tbk	2021	26,99
52	GWSA	PT Greenwood Sejahtera Tbk	2021	29,65
53	GHM	PT Grand House Mulia Tbk	2021	26,31
54	RIW	PT Royalindo Investa Wijaya Tbk	2021	27,61
55	INPP	PT Indonesian Paradise Property Tbk	2021	29,80
56	IPAC	PT Era Graharealty Tbk	2021	24,22
57	KBAG	PT Karya Bersama Anugerah Tbk	2021	26,85
58	LPLI	PT Star Pascific Tbk	2021	27,60
59	MTSM	PT Metro Realty, Tbk	2021	24,97
60	OMRE	PT Indonesia Prima Properti	2021	29,04
61	POLI	PT Pollux Hotels Group Tbk	2021	28,52
62	POSA	PT Bliss Properti Indonesia Tbk	2021	27,53
63	REAL	PT Repower Asia Indonesia Tbk	2021	26,59
64	RODA	PT Pikko Land Development Tbk	2021	28,93
65	SATU	PT Kota Satu Properti Tbk	2021	26,28
66	SMDM	PT Suryamas Dutamakmur Tbk	2021	28,83
67	DADA	PT Diamond Citra Propertindo	2022	27,22
68	ELTY	PT Bakrieland Development	2022	29,92
69	MPRO	PT Maha Properti Indonesia	2022	28,18

70	POLL	PT Pollux Properties Indonesia	2022	29,21
71	ROCK	PT Rockfields Properti Indonesia	2022	27,67
72	SOTS	PT Satria Mega Kencana	2022	26,73
73	BAPI	PT Bhakti Agung Propertindo	2022	27,22
74	BIKA	PT Bina Karya Jaya Abadi	2022	28,70
75	BKSL	PT Sentul City	2022	30,45
76	CITY	PT Natura City Development	2022	27,56
77	DART	PT Duta Anggada Realty	2022	29,50
78	KOTA	PT Dms Propertindo	2022	28,06
79	MMLP	PT Mega Manunggal Property	2022	29,66
80	TRIN	PT Perintis Trinita Properti	2022	28,36
81	URBN	PT Urban Jakarta Propertindo	2022	29,08
82	WINR	PT Winner Nusantara Jaya Tbk	2022	26,76
83	APLN	PT Agung Podomoro Land Tbk	2022	30,99
84	ASRI	Alam Sutera Realty Tbk	2022	30,74
85	BSDE	PT Bumi Serpong Damai Tbk	2022	31,81
86	CTRA	Ciputra Development Tbk	2022	31,37
87	DILD	Intiland Development Tbk	2022	30,43
88	PWON	Pakuwon Jati Tbk	2022	31,05
89	BAPA	Bekasi Asri Pemula	2022	25,63
90	BEST	Bekasi Fajar Industrial Estate Tbk	2022	29,44
91	GPRA	PT Perdana Gapura Prima Tbk	2022	28,21
92	JRPT	PT Jaya Real Property Tbk	2022	30,14
93	KIJA	PT Kawasan Industri Jababeka Tbk	2022	30,20
94	LPCK	PT Lippo Cikarang Tbk	2022	29,87
95	LPKR	PT Lippo Karawaci Tbk	2022	31,54
96	MDLN	PT Modernland Realty Tbk	2022	30,24
97	MTLA	PT Metropolitan Land Tbk	2022	29,54
98	PLIN	PT Plaza Indonesia Realty Tbk	2022	30,15
99	PUDP	PT Pudjiadi Prestige Tbk	2022	27,20
100	RBMS	PT Ristia Bintang Mahkotasejati Tbk	2022	27,30
101	RDTX	PT Roda Vivatex Tbk	2022	28,85
102	SMRA	PT Summarecon Agung Tbk	2022	30,98
103	TARA	PT Agung Semesta Sejahtera Tbk	2022	27,71
104	PAMG	PT Bima Sakti Pertiwi Tbk	2022	27,09
105	NZIA	PT Nusantara Almazia. Tbk.	2022	27,13
106	ADCP	PT Adhi Commuter Properti Tbk	2022	29,47
107	AMAN	PT Makmur Berkah Amanda Tbk	2022	27,60

108	ASPI	PT Andalan Sakti Primaindo Tbk	2022	25,24
109	ATAP	PT Trimitra Prawara Goldland Tbk	2022	25,47
110	BBSS	PT Bumi Benowo Sukses Sejahtera	2022	26,26
111	BCIP	PT Bumi Citra Permai Tbk	2022	27,51
112	BIPP	Bhuwanatala Indah Permai Tbk	2022	28,27
113	EMDE	PT Megapolitan Development Tbk	2022	28,95
114	FMII	Fortune Mate Indonesia Tbk	2022	27,39
115	GMTD	PT Gowa Makassar Tourism Development Tbk	2022	27,78
116	MKPI	PT Metropolitan Kentjana Tbk	2022	29,73
117	CSIS	PT Cahayasakti Investindo Sukses Tbk	2022	27,03
118	GWSA	PT Greenwood Sejahtera Tbk	2022	29,68
119	GHM	PT Grand House Mulia Tbk	2022	26,30
120	RIW	PT Royalindo Investa Wijaya Tbk	2022	27,61
121	INPP	PT Indonesian Paradise Property Tbk	2022	29,85
122	IPAC	PT Era Graharealty Tbk	2022	24,39
123	KBAG	PT Karya Bersama Anugerah Tbk	2022	26,82
124	LPLI	PT Star Pascific Tbk	2022	27,75
125	MTSM	PT Metro Realty, Tbk	2022	24,85
126	OMRE	PT Indonesia Prima Properti	2022	29,01
127	POLI	PT Pollux Hotels Group Tbk	2022	28,58
128	POSA	PT Bliss Properti Indonesia Tbk	2022	27,48
129	REAL	PT Repower Asia Indonesia Tbk	2022	26,59
130	RODA	PT Pikko Land Development Tbk	2022	28,90
131	SATU	PT Kota Satu Properti Tbk	2022	26,20
132	SMDM	PT Suryamas Dutamakmur Tbk	2022	28,86
133	DADA	PT Diamond Citra Propertindo	2023	27,20
134	ELTY	PT Bakrieland Development	2023	29,79
135	MPRO	PT Maha Properti Indonesia	2023	28,17
136	POLL	PT Pollux Properties Indonesia	2023	29,14
137	ROCK	PT Rockfields Properti Indonesia	2023	27,61
138	SOTS	PT Satria Mega Kencana	2023	26,80
139	BAPI	PT Bhakti Agung Propertindo	2023	27,23
140	BIKA	PT Bina Karya Jaya Abadi	2023	28,70
141	BKSL	PT Sentul City	2023	30,62
142	CITY	PT Natura City Development	2023	27,60
143	DART	PT Duta Anggada Realty	2023	29,47
144	KOTA	PT Dms Propertindo	2023	28,05

145	MMLP	PT Mega Manunggal Property	2023	29,53
146	TRIN	PT Perintis Trinita Properti	2023	28,43
147	URBN	PT Urban Jakarta Propertindo	2023	29,05
148	WINR	PT Winner Nusantara Jaya Tbk	2023	26,84
149	APLN	PT Agung Podomoro Land Tbk	2023	30,97
150	ASRI	Alam Sutera Realty Tbk	2023	30,73
151	BSDE	PT Bumi Serpong Damai Tbk	2023	31,83
152	CTRA	Ciputra Development Tbk	2023	31,42
153	DILD	Intiland Development Tbk	2023	30,31
154	PWON	Pakuwon Jati Tbk	2023	31,12
155	BAPA	Bekasi Asri Pemula	2023	25,63
156	BEST	Bekasi Fajar Industrial Estate Tbk	2023	29,41
157	GPRA	PT Perdana Gapura Prima Tbk	2023	28,30
158	JRPT	PT Jaya Real Property Tbk	2023	30,21
159	KIJA	PT Kawasan Industri Jababeka Tbk	2023	30,19
160	LPCK	PT Lippo Cikarang Tbk	2023	29,90
161	LPKR	PT Lippo Karawaci Tbk	2023	31,53
162	MDLN	PT Modernland Realty Tbk	2023	30,25
163	MTLA	PT Metropolitan Land Tbk	2023	29,61
164	PLIN	PT Plaza Indonesia Realty Tbk	2023	30,14
165	PUDP	PT Pudjiadi Prestige Tbk	2023	27,00
166	RBMS	PT Ristia Bintang Mahkotasejati Tbk	2023	27,29
167	RDTX	PT Roda Vivatex Tbk	2023	28,87
168	SMRA	PT Summarecon Agung Tbk	2023	31,07
169	TARA	PT Agung Semesta Sejahtera Tbk	2023	27,71
170	PAMG	PT Bima Sakti Pertiwi Tbk	2023	27,09
171	NZIA	PT Nusantara Almazia. Tbk.	2023	27,13
172	ADCP	PT Adhi Commuter Properti Tbk	2023	29,52
173	AMAN	PT Makmur Berkah Amanda Tbk	2023	27,71
174	ASPI	PT Andalan Sakti Primaindo Tbk	2023	25,28
175	ATAP	PT Trimitra Prawara Goldland Tbk	2023	25,46
176	BBSS	PT Bumi Benowo Sukses Sejahtera	2023	26,25
177	BCIP	PT Bumi Citra Permai Tbk	2023	27,54
178	BIPP	Bhuwanatala Indah Permai Tbk	2023	28,30
179	EMDE	PT Megapolitan Development Tbk	2023	28,89
180	FMII	Fortune Mate Indonesia Tbk	2023	27,39
181	GMTD	PT Gowa Makassar Tourism Development Tbk	2023	27,82
182	MKPI	PT Metropolitan Kentjana Tbk	2023	29,76

183	CSIS	PT Cahayasakti Investindo Sukses Tbk	2023	27,03
184	GWSA	PT Greenwood Sejahtera Tbk	2023	29,69
185	GHM	PT Grand House Mulia Tbk	2023	26,13
186	RIW	PT Royalindo Investa Wijaya Tbk	2023	27,64
187	INPP	PT Indonesian Paradise Property Tbk	2023	29,87
188	IPAC	PT Era Graharealty Tbk	2023	24,52
189	KBAG	PT Karya Bersama Anugerah Tbk	2023	26,77
190	LPLI	PT Star Pascific Tbk	2023	28,15
191	MTSM	PT Metro Realty, Tbk	2023	24,73
192	OMRE	PT Indonesia Prima Properti	2023	29,02
193	POLI	PT Pollux Hotels Group Tbk	2023	28,81
194	POSA	PT Bliss Properti Indonesia Tbk	2023	27,39
195	REAL	PT Repower Asia Indonesia Tbk	2023	26,59
196	RODA	PT Pikko Land Development Tbk	2023	28,86
197	SATU	PT Kota Satu Properti Tbk	2023	26,16
198	SMDM	PT Suryamas Dutamakmur Tbk	2023	28,89

## 2. Profitabilitas

No	Kode	Nama Perusahaan	Tahun	Profitabilitas (X2)
1	DADA	PT Diamond Citra Propertindo	2021	0,06
2	ELTY	PT Bakrieland Development	2021	-0,35
3	MPRO	PT Maha Properti Indonesia	2021	-0,21
4	POLL	PT Pollux Properties Indonesia	2021	-0,34
5	ROCK	PT Rockfields Properti Indonesia	2021	-0,06
6	SOTS	PT Satria Mega Kencana	2021	-1,88
7	BAPI	PT Bhakti Agung Propertindo	2021	-0,20
8	BIKA	PT Bina Karya Jaya Abadi	2021	0,38
9	BKSL	PT Sentul City	2021	0,25
10	CITY	PT Natura City Development	2021	0,02
11	DART	PT Duta Anggada Realty	2021	-1,42
12	KOTA	PT Dms Propertindo	2021	-1,26
13	MMLP	PT Mega Manunggal Property	2021	1,16
14	TRIN	PT Perintis Trinita Properti	2021	-17,83
15	URBN	PT Urban Jakarta Propertindo	2021	0,90
16	WINR	PT Winner Nusantara Jaya Tbk	2021	2,91
17	APLN	PT Agung Podomoro Land Tbk	2021	-0,11
18	ASRI	Alam Sutera Realty Tbk	2021	0,05
19	BSDE	PT Bumi Serpong Damai Tbk	2021	0,20
20	CTRA	Ciputra Development Tbk	2021	0,21
21	DILD	Intiland Development Tbk	2021	-0,01
22	PWON	Pakuwon Jati Tbk	2021	0,27
23	BAPA	Bekasi Asri Pemula	2021	-0,33
24	BEST	Bekasi Fajar Industrial Estate Tbk	2021	-0,31
25	GPRA	PT Perdana Gapura Prima Tbk	2021	0,11
26	JRPT	PT Jaya Real Property Tbk	2021	0,36
27	KIJA	PT Kawasan Industri Jababeka Tbk	2021	0,04
28	LPCK	PT Lippo Cikarang Tbk	2021	0,08
29	LPKR	PT Lippo Karawaci Tbk	2021	-0,10
30	MDLN	PT Modernland Realty Tbk	2021	0,24
31	MTLA	PT Metropolitan Land Tbk	2021	0,32
32	PLIN	PT Plaza Indonesia Realty Tbk	2021	0,51
33	PUDP	PT Pudjiadi Prestige Tbk	2021	-0,32

34	RBMS	PT Ristia Bintang Mahkotasejati Tbk	2021	-0,53
35	RDTX	PT Roda Vivatex Tbk	2021	0,47
36	SMRA	PT Summarecon Agung Tbk	2021	0,10
37	TARA	PT Agung Semesta Sejahtera Tbk	2021	0,45
38	PAMG	PT Bima Sakti Pertiwi Tbk	2021	-0,22
39	NZIA	PT Nusantara Almazia. Tbk.	2021	0,03
40	ADCP	PT Adhi Commuter Properti Tbk	2021	0,23
41	AMAN	PT Makmur Berkah Amanda Tbk	2021	0,30
42	ASPI	PT Andalan Sakti Primaindo Tbk	2021	-0,11
43	ATAP	PT Trimitra Prawara Goldland Tbk	2021	0,10
44	BBSS	PT Bumi Benowo Sukses Sejahtera	2021	-0,12
45	BCIP	PT Bumi Citra Permai Tbk	2021	0,00
46	BIPP	Bhuwanatala Indah Permai Tbk	2021	0,07
47	EMDE	PT Megapolitan Development Tbk	2021	5,96
48	FMII	Fortune Mate Indonesia Tbk	2021	0,16
49	GMTD	PT Gowa Makassar Tourism Development Tbk	2021	-0,19
50	MKPI	PT Metropolitan Kentjana Tbk	2021	0,25
51	CSIS	PT Cahayasakti Investindo Sukses Tbk	2021	0,24
52	GWSA	PT Greenwood Sejahtera Tbk	2021	0,42
53	GHM	PT Grand House Mulia Tbk	2021	0,09
54	RIW	PT Royalindo Investa Wijaya Tbk	2021	1,14
55	INPP	PT Indonesian Paradise Property Tbk	2021	-0,07
56	IPAC	PT Era Graharealty Tbk	2021	0,19
57	KBAG	PT Karya Bersama Anugerah Tbk	2021	0,04
58	LPLI	PT Star Pascific Tbk	2021	39,98
59	MTSM	PT Metro Realty, Tbk	2021	-0,12
60	OMRE	PT Indonesia Prima Properti	2021	-2,00
61	POLI	PT Pollux Hotels Group Tbk	2021	0,18
62	POSA	PT Bliss Properti Indonesia Tbk	2021	-2,63
63	REAL	PT Repower Asia Indonesia Tbk	2021	0,05
64	RODA	PT Pikko Land Development Tbk	2021	0,07
65	SATU	PT Kota Satu Properti Tbk	2021	-0,79
66	SMDM	PT Suryamas Dutamakmur Tbk	2021	0,21
67	DADA	PT Diamond Citra Propertindo	2022	0,03

68	ELTY	PT Bakrieland Development	2022	-0,77
69	MPRO	PT Maha Properti Indonesia	2022	-2,01
70	POLL	PT Pollux Properties Indonesia	2022	1,38
71	ROCK	PT Rockfields Properti Indonesia	2022	0,06
72	SOTS	PT Satria Mega Kencana	2022	-0,85
73	BAPI	PT Bhakti Agung Propertindo	2022	-0,01
74	BIKA	PT Bina Karya Jaya Abadi	2022	-0,35
75	BKSL	PT Sentul City	2022	-0,25
76	CITY	PT Natura City Development	2022	-0,59
77	DART	PT Duta Anggada Realty	2022	-1,28
78	KOTA	PT Dms Propertindo	2022	-1,01
79	MMLP	PT Mega Manunggal Property	2022	0,58
80	TRIN	PT Perintis Trinita Properti	2022	0,10
81	URBN	PT Urban Jakarta Propertindo	2022	0,28
82	WINR	PT Winner Nusantara Jaya Tbk	2022	0,13
83	APLN	PT Agung Podomoro Land Tbk	2022	0,26
84	ASRI	Alam Sutera Realty Tbk	2022	0,24
85	BSDE	PT Bumi Serpong Damai Tbk	2022	0,26
86	CTRA	Ciputra Development Tbk	2022	0,22
87	DILD	Intiland Development Tbk	2022	0,06
88	PWON	Pakuwon Jati Tbk	2022	0,31
89	BAPA	Bekasi Asri Pemula	2022	-1,00
90	BEST	Bekasi Fajar Industrial Estate Tbk	2022	0,06
91	GPRA	PT Perdana Gapura Prima Tbk	2022	0,21
92	JRPT	PT Jaya Real Property Tbk	2022	0,39
93	KIJA	PT Kawasan Industri Jababeka Tbk	2022	0,02
94	LPCK	PT Lippo Cikarang Tbk	2022	0,24
95	LPKR	PT Lippo Karawaci Tbk	2022	-0,16
96	MDLN	PT Modernland Realty Tbk	2022	0,02
97	MTLA	PT Metropolitan Land Tbk	2022	0,30
98	PLIN	PT Plaza Indonesia Realty Tbk	2022	0,51
99	PUDP	PT Pudjadi Prestige Tbk	2022	0,59
100	RBMS	PT Ristia Bintang Mahkotasejati Tbk	2022	-0,34
101	RDTX	PT Roda Vivatex Tbk	2022	0,53
102	SMRA	PT Summarecon Agung Tbk	2022	0,13
103	TARA	PT Agung Semesta Sejahtera Tbk	2022	-1,13
104	PAMG	PT Bima Sakti Pertiwi Tbk	2022	-0,06

105	NZIA	PT Nusantara Almazia. Tbk.	2022	0,02
106	ADCP	PT Adhi Commuter Properti Tbk	2022	0,18
107	AMAN	PT Makmur Berkah Amanda Tbk	2022	0,25
108	ASPI	PT Andalan Sakti Primaindo Tbk	2022	-0,30
109	ATAP	PT Trimitra Prawara Goldland Tbk	2022	0,05
110	BBSS	PT Bumi Benowo Sukses Sejahtera	2022	-3,76
111	BCIP	PT Bumi Citra Permai Tbk	2022	0,18
112	BIPP	Bhuwanatala Indah Permai Tbk	2022	0,08
113	EMDE	PT Megapolitan Development Tbk	2022	-0,44
114	FMII	Fortune Mate Indonesia Tbk	2022	0,41
115	GMTD	PT Gowa Makassar Tourism Development Tbk	2022	0,03
116	MKPI	PT Metropolitan Kentjana Tbk	2022	0,36
117	CSIS	PT Cahayasakti Investindo Sukses Tbk	2022	0,29
118	GWSA	PT Greenwood Sejahtera Tbk	2022	0,54
119	GHM	PT Grand House Mulia Tbk	2022	0,09
120	RIW	PT Royalindo Investa Wijaya Tbk	2022	3,13
121	INPP	PT Indonesian Paradise Property Tbk	2022	0,07
122	IPAC	PT Era Graharealty Tbk	2022	0,18
123	KBAG	PT Karya Bersama Anugerah Tbk	2022	0,12
124	LPLI	PT Star Pascific Tbk	2022	1,55
125	MTSM	PT Metro Realty, Tbk	2022	-0,32
126	OMRE	PT Indonesia Prima Properti	2022	-2,67
127	POLI	PT Pollux Hotels Group Tbk	2022	0,47
128	POSA	PT Bliss Properti Indonesia Tbk	2022	-2,04
129	REAL	PT Repower Asia Indonesia Tbk	2022	0,03
130	RODA	PT Pikko Land Development Tbk	2022	-0,14
131	SATU	PT Kota Satu Properti Tbk	2022	-0,25
132	SMDM	PT Suryamas Dutamakmur Tbk	2022	0,32
133	DADA	PT Diamond Citra Propertindo	2023	0,05
134	ELTY	PT Bakrieland Development	2023	-0,88
135	MPRO	PT Maha Properti Indonesia	2023	-7,14
136	POLL	PT Pollux Properties Indonesia	2023	0,04
137	ROCK	PT Rockfields Properti Indonesia	2023	0,11
138	SOTS	PT Satria Mega Kencana	2023	-0,61
139	BAPI	PT Bhakti Agung Propertindo	2023	-0,60

140	BIKA	PT Bina Karya Jaya Abadi	2023	-0,16
141	BKSL	PT Sentul City	2023	0,18
142	CITY	PT Natura City Development	2023	0,02
143	DART	PT Duta Anggada Realty	2023	-0,79
144	KOTA	PT Dms Propertindo	2023	-0,88
145	MMLP	PT Mega Manunggal Property	2023	0,33
146	TRIN	PT Perintis Trinita Properti	2023	-1,78
147	URBN	PT Urban Jakarta Propertindo	2023	0,11
148	WINR	PT Winner Nusantara Jaya Tbk	2023	0,86
149	APLN	PT Agung Podomoro Land Tbk	2023	0,25
150	ASRI	Alam Sutera Realty Tbk	2023	0,16
151	BSDE	PT Bumi Serpong Damai Tbk	2023	0,20
152	CTRA	Ciputra Development Tbk	2023	0,21
153	DILD	Intiland Development Tbk	2023	0,19
154	PWON	Pakuwon Jati Tbk	2023	0,38
155	BAPA	Bekasi Asri Pemula	2023	-0,35
156	BEST	Bekasi Fajar Industrial Estate Tbk	2023	0,07
157	GPRA	PT Perdana Gapura Prima Tbk	2023	0,21
158	JRPT	PT Jaya Real Property Tbk	2023	0,41
159	KIJA	PT Kawasan Industri Jababeka Tbk	2023	0,16
160	LPCK	PT Lippo Cikarang Tbk	2023	0,10
161	LPKR	PT Lippo Karawaci Tbk	2023	0,04
162	MDLN	PT Modernland Realty Tbk	2023	-0,09
163	MTLA	PT Metropolitan Land Tbk	2023	0,29
164	PLIN	PT Plaza Indonesia Realty Tbk	2023	0,47
165	PUDP	PT Pudjiadi Prestige Tbk	2023	0,03
166	RBMS	PT Ristia Bintang Mahkotasejati Tbk	2023	-0,12
167	RDTX	PT Roda Vivatex Tbk	2023	0,57
168	SMRA	PT Summarecon Agung Tbk	2023	0,16
169	TARA	PT Agung Semesta Sejahtera Tbk	2023	-0,74
170	PAMG	PT Bima Sakti Pertiwi Tbk	2023	0,01
171	NZIA	PT Nusantara Almazia. Tbk.	2023	-0,20
172	ADCP	PT Adhi Commuter Properti Tbk	2023	0,18
173	AMAN	PT Makmur Berkah Amanda Tbk	2023	0,32
174	ASPI	PT Andalan Sakti Primaindo Tbk	2023	-0,29
175	ATAP	PT Trimitra Prawara Goldland Tbk	2023	0,01

176	BBSS	PT Bumi Benowo Sukses Sejahtera	2023	-2,69
177	BCIP	PT Bumi Citra Permai Tbk	2023	0,18
178	BIPP	Bhuwanatala Indah Permai Tbk	2023	-0,02
179	EMDE	PT Megapolitan Development Tbk	2023	-1,76
180	FMII	Fortune Mate Indonesia Tbk	2023	0,41
181	GMTD	PT Gowa Makassar Tourism Development Tbk	2023	0,30
182	MKPI	PT Metropolitan Kentjana Tbk	2023	0,36
183	CSIS	PT Cahayasakti Investindo Sukses Tbk	2023	0,10
184	GWSA	PT Greenwood Sejahtera Tbk	2023	0,86
185	GHM	PT Grand House Mulia Tbk	2023	0,07
186	RIW	PT Royalindo Investa Wijaya Tbk	2023	0,70
187	INPP	PT Indonesian Paradise Property Tbk	2023	0,17
188	IPAC	PT Era Graharealty Tbk	2023	0,10
189	KBAG	PT Karya Bersama Anugerah Tbk	2023	-0,20
190	LPLI	PT Star Pascific Tbk	2023	15,12
191	MTSM	PT Metro Realty, Tbk	2023	-0,28
192	OMRE	PT Indonesia Prima Properti	2023	-2,30
193	POLI	PT Pollux Hotels Group Tbk	2023	0,26
194	POSA	PT Bliss Properti Indonesia Tbk	2023	-2,55
195	REAL	PT Repower Asia Indonesia Tbk	2023	0,02
196	RODA	PT Pikko Land Development Tbk	2023	-0,33
197	SATU	PT Kota Satu Properti Tbk	2023	-0,14
198	SMDM	PT Suryamas Dutamakmur Tbk	2023	0,20

### 3. Leverage

No	Kode	Nama Perusahaan	Tahun	Leverage (X3)
1	DADA	PT Diamond Citra Propertindo	2021	0,84
2	ELTY	PT Bakrieland Development	2021	0,43
3	MPRO	PT Maha Properti Indonesia	2021	0,30
4	POLL	PT Pollux Properties Indonesia	2021	4,11
5	ROCK	PT Rockfields Properti Indonesia	2021	0,37
6	SOTS	PT Satria Mega Kencana	2021	0,60
7	BAPI	PT Bhakti Agung Propertindo	2021	0,53
8	BIKA	PT Bina Karya Jaya Abadi	2021	-21,06
9	BKSL	PT Sentul City	2021	0,59
10	CITY	PT Natura City Development	2021	0,09
11	DART	PT Duta Anggada Realty	2021	1,64
12	KOTA	PT Dms Propertindo	2021	0,24
13	MMLP	PT Mega Manunggal Property	2021	0,15
14	TRIN	PT Perintis Trinita Properti	2021	1,85
15	URBN	PT Urban Jakarta Propertindo	2021	1,00
16	WINR	PT Winner Nusantara Jaya Tbk	2021	0,49
17	APLN	PT Agung Podomoro Land Tbk	2021	1,81
18	ASRI	Alam Sutera Realty Tbk	2021	1,30
19	BSDE	PT Bumi Serpong Damai Tbk	2021	0,71
20	CTRA	Ciputra Development Tbk	2021	1,10
21	DILD	Intiland Development Tbk	2021	1,73
22	PWON	Pakuwon Jati Tbk	2021	0,51
23	BAPA	Bekasi Asri Pemula	2021	0,05
24	BEST	Bekasi Fajar Industrial Estate Tbk	2021	0,41
25	GPRA	PT Perdana Gapura Prima Tbk	2021	0,59
26	JRPT	PT Jaya Real Property Tbk	2021	0,44
27	KIJA	PT Kawasan Industri Jababeka Tbk	2021	0,93
28	LPCK	PT Lippo Cikarang Tbk	2021	0,43
29	LPKR	PT Lippo Karawaci Tbk	2021	1,32
30	MDLN	PT Modernland Realty Tbk	2021	2,47
31	MTLA	PT Metropolitan Land Tbk	2021	0,45
32	PLIN	PT Plaza Indonesia Realty Tbk	2021	0,11
33	PUDP	PT Pudjiadi Prestige Tbk	2021	0,63
34	RBMS	PT Ristia Bintang Mahkotasejati Tbk	2021	0,39
35	RDTX	PT Roda Vivatex Tbk	2021	0,09

36	SMRA	PT Summarecon Agung Tbk	2021	1,32
37	TARA	PT Agung Semesta Sejahtera Tbk	2021	0,02
38	PAMG	PT Bima Sakti Pertiwi Tbk	2021	0,37
39	NZIA	PT Nusantara Almazia. Tbk.	2021	0,24
40	ADCP	PT Adhi Commuter Properti Tbk	2021	1,85
41	AMAN	PT Makmur Berkah Amanda Tbk	2021	0,39
42	ASPI	PT Andalan Sakti Primaindo Tbk	2021	0,44
43	ATAP	PT Trimitra Prawara Goldland Tbk	2021	0,18
44	BBSS	PT Bumi Benowo Sukses Sejahtera	2021	0,02
45	BCIP	PT Bumi Citra Permai Tbk	2021	0,99
46	BIPP	Bhuwanatala Indah Permai Tbk	2021	0,77
47	EMDE	PT Megapolitan Development Tbk	2021	1,20
48	FMII	Fortune Mate Indonesia Tbk	2021	0,37
49	GMTD	PT Gowa Makassar Tourism Development Tbk	2021	0,93
50	MKPI	PT Metropolitan Kentjana Tbk	2021	0,37
51	CSIS	PT Cahayasakti Investindo Sukses Tbk	2021	0,83
52	GWSA	PT Greenwood Sejahtera Tbk	2021	0,08
53	GHM	PT Grand House Mulia Tbk	2021	1,22
54	RIW	PT Royalindo Investa Wijaya Tbk	2021	0,00
55	INPP	PT Indonesian Paradise Property Tbk	2021	0,53
56	IPAC	PT Era Graharealty Tbk	2021	0,28
57	KBAG	PT Karya Bersama Anugerah Tbk	2021	0,20
58	LPLI	PT Star Pascific Tbk	2021	0,01
59	MTSM	PT Metro Realty, Tbk	2021	0,64
60	OMRE	PT Indonesia Prima Properti	2021	213,70
61	POLI	PT Pollux Hotels Group Tbk	2021	0,41
62	POSA	PT Bliss Properti Indonesia Tbk	2021	-55,73
63	REAL	PT Repower Asia Indonesia Tbk	2021	0,01
64	RODA	PT Pikko Land Development Tbk	2021	0,64
65	SATU	PT Kota Satu Properti Tbk	2021	2,75
66	SMDM	PT Suryamas Dutamakmur Tbk	2021	0,19
67	DADA	PT Diamond Citra Propertindo	2022	0,92
68	ELTY	PT Bakrieland Development	2022	0,37
69	MPRO	PT Maha Properti Indonesia	2022	0,30
70	POLL	PT Pollux Properties Indonesia	2022	1,85
71	ROCK	PT Rockfields Properti Indonesia	2022	0,35
72	SOTS	PT Satria Mega Kencana	2022	0,68
73	BAPI	PT Bhakti Agung Propertindo	2022	0,55

74	BIKA	PT Bina Karya Jaya Abadi	2022	-9,84
75	BKSL	PT Sentul City	2022	0,62
76	CITY	PT Natura City Development	2022	0,09
77	DART	PT Duta Anggada Realty	2022	2,10
78	KOTA	PT Dms Propertindo	2022	0,25
79	MMLP	PT Mega Manunggal Property	2022	0,23
80	TRIN	PT Perintis Trinita Properti	2022	2,23
81	URBN	PT Urban Jakarta Propertindo	2022	1,11
82	WINR	PT Winner Nusantara Jaya Tbk	2022	0,21
83	APLN	PT Agung Podomoro Land Tbk	2022	1,30
84	ASRI	Alam Sutera Realty Tbk	2022	1,10
85	BSDE	PT Bumi Serpong Damai Tbk	2022	0,71
86	CTRA	Ciputra Development Tbk	2022	1,00
87	DILD	Intiland Development Tbk	2022	1,63
88	PWON	Pakuwon Jati Tbk	2022	0,48
89	BAPA	Bekasi Asri Pemula	2022	0,05
90	BEST	Bekasi Fajar Industrial Estate Tbk	2022	0,40
91	GPRA	PT Perdana Gapura Prima Tbk	2022	0,51
92	JRPT	PT Jaya Real Property Tbk	2022	0,42
93	KIJA	PT Kawasan Industri Jababeka Tbk	2022	1,02
94	LPCK	PT Lippo Cikarang Tbk	2022	0,40
95	LPKR	PT Lippo Karawaci Tbk	2022	1,61
96	MDLN	PT Modernland Realty Tbk	2022	2,20
97	MTLA	PT Metropolitan Land Tbk	2022	0,42
98	PLIN	PT Plaza Indonesia Realty Tbk	2022	0,12
99	PUDP	PT Pudjiadi Prestige Tbk	2022	0,12
100	RBMS	PT Ristia Bintang Mahkotasejati Tbk	2022	0,38
101	RDTX	PT Roda Vivatex Tbk	2022	0,14
102	SMRA	PT Summarecon Agung Tbk	2022	1,42
103	TARA	PT Agung Semesta Sejahtera Tbk	2022	0,02
104	PAMG	PT Bima Sakti Pertiwi Tbk	2022	0,38
105	NZIA	PT Nusantara Almazia. Tbk.	2022	0,18
106	ADCP	PT Adhi Commuter Properti Tbk	2022	1,57
107	AMAN	PT Makmur Berkah Amanda Tbk	2022	0,48
108	ASPI	PT Andalan Sakti Primaindo Tbk	2022	0,30
109	ATAP	PT Trimitra Prawara Goldland Tbk	2022	0,45
110	BBSS	PT Bumi Benowo Sukses Sejahtera	2022	0,02
111	BCIP	PT Bumi Citra Permai Tbk	2022	0,91

112	BIPP	Bhuwanatala Indah Permai Tbk	2022	0,75
113	EMDE	PT Megapolitan Development Tbk	2022	1,30
114	FMII	Fortune Mate Indonesia Tbk	2022	0,17
115	GMTD	PT Gowa Makassar Tourism Development Tbk	2022	1,05
116	MKPI	PT Metropolitan Kentjana Tbk	2022	0,27
117	CSIS	PT Cahayasakti Investindo Sukses Tbk	2022	0,76
118	GWSA	PT Greenwood Sejahtera Tbk	2022	0,11
119	GHM	PT Grand House Mulia Tbk	2022	1,09
120	RIW	PT Royalindo Investa Wijaya Tbk	2022	0,00
121	INPP	PT Indonesian Paradise Property Tbk	2022	0,60
122	IPAC	PT Era Graharealty Tbk	2022	0,28
123	KBAG	PT Karya Bersama Anugerah Tbk	2022	0,14
124	LPLI	PT Star Pascific Tbk	2022	0,01
125	MTSM	PT Metro Realty, Tbk	2022	0,71
126	OMRE	PT Indonesia Prima Properti	2022	0,26
127	POLI	PT Pollux Hotels Group Tbk	2022	0,36
128	POSA	PT Bliss Properti Indonesia Tbk	2022	-7,28
129	REAL	PT Repower Asia Indonesia Tbk	2022	0,00
130	RODA	PT Pikko Land Development Tbk	2022	0,60
131	SATU	PT Kota Satu Properti Tbk	2022	2,89
132	SMDM	PT Suryamas Dutamakmur Tbk	2022	0,16
133	DADA	PT Diamond Citra Propertindo	2023	0,85
134	ELTY	PT Bakrieland Development	2023	0,41
135	MPRO	PT Maha Properti Indonesia	2023	0,33
136	POLL	PT Pollux Properties Indonesia	2023	1,10
137	ROCK	PT Rockfields Properti Indonesia	2023	0,24
138	SOTS	PT Satria Mega Kencana	2023	1,05
139	BAPI	PT Bhakti Agung Propertindo	2023	0,58
140	BIKA	PT Bina Karya Jaya Abadi	2023	-8,84
141	BKSL	PT Sentul City	2023	0,31
142	CITY	PT Natura City Development	2023	0,13
143	DART	PT Duta Anggada Realty	2023	2,63
144	KOTA	PT Dms Propertindo	2023	0,26
145	MMLP	PT Mega Manunggal Property	2023	0,48
146	TRIN	PT Perintis Trinita Properti	2023	2,55
147	URBN	PT Urban Jakarta Propertindo	2023	1,02
148	WINR	PT Winner Nusantara Jaya Tbk	2023	0,27
149	APLN	PT Agung Podomoro Land Tbk	2023	1,11

150	ASRI	Alam Sutera Realty Tbk	2023	0,97
151	BSDE	PT Bumi Serpong Damai Tbk	2023	0,62
152	CTRA	Ciputra Development Tbk	2023	0,95
153	DILD	Intiland Development Tbk	2023	1,23
154	PWON	Pakuwon Jati Tbk	2023	0,43
155	BAPA	Bekasi Asri Pemula	2023	0,07
156	BEST	Bekasi Fajar Industrial Estate Tbk	2023	0,36
157	GPRA	PT Perdana Gapura Prima Tbk	2023	0,54
158	JRPT	PT Jaya Real Property Tbk	2023	0,42
159	KIJA	PT Kawasan Industri Jababeka Tbk	2023	0,87
160	LPCK	PT Lippo Cikarang Tbk	2023	0,43
161	LPKR	PT Lippo Karawaci Tbk	2023	1,53
162	MDLN	PT Modernland Realty Tbk	2023	2,33
163	MTLA	PT Metropolitan Land Tbk	2023	0,40
164	PLIN	PT Plaza Indonesia Realty Tbk	2023	0,12
165	PUDP	PT Pudjiadi Prestige Tbk	2023	32,85
166	RBMS	PT Ristia Bintang Mahkotasejati Tbk	2023	0,43
167	RDTX	PT Roda Vivatex Tbk	2023	0,19
168	SMRA	PT Summarecon Agung Tbk	2023	1,53
169	TARA	PT Agung Semesta Sejahtera Tbk	2023	0,02
170	PAMG	PT Bima Sakti Pertiwi Tbk	2023	0,38
171	NZIA	PT Nusantara Almazia. Tbk.	2023	0,21
172	ADCP	PT Adhi Commuter Properti Tbk	2023	1,58
173	AMAN	PT Makmur Berkah Amanda Tbk	2023	0,53
174	ASPI	PT Andalan Sakti Primaindo Tbk	2023	0,35
175	ATAP	PT Trimitra Prawara Goldland Tbk	2023	0,43
176	BBSS	PT Bumi Benowo Sukses Sejahtera	2023	0,02
177	BCIP	PT Bumi Citra Permai Tbk	2023	0,89
178	BIPP	Bhuwanatala Indah Permai Tbk	2023	1,18
179	EMDE	PT Megapolitan Development Tbk	2023	1,59
180	FMII	Fortune Mate Indonesia Tbk	2023	0,17
181	GMTD	PT Gowa Makassar Tourism Development Tbk	2023	0,73
182	MKPI	PT Metropolitan Kentjana Tbk	2023	0,22
183	CSIS	PT Cahayasakti Investindo Sukses Tbk	2023	0,74
184	GWSA	PT Greenwood Sejahtera Tbk	2023	0,11
185	GHM	PT Grand House Mulia Tbk	2023	0,69
186	RIW	PT Royalindo Investa Wijaya Tbk	2023	0,00
187	INPP	PT Indonesian Paradise Property Tbk	2023	0,58

188	IPAC	PT Era Graharealty Tbk	2023	0,28
189	KBAG	PT Karya Bersama Anugerah Tbk	2023	0,12
190	LPLI	PT Star Pascific Tbk	2023	0,04
191	MTSM	PT Metro Realty, Tbk	2023	0,89
192	OMRE	PT Indonesia Prima Properti	2023	0,11
193	POLI	PT Pollux Hotels Group Tbk	2023	0,62
194	POSA	PT Bliss Properti Indonesia Tbk	2023	-3,75
195	REAL	PT Repower Asia Indonesia Tbk	2023	0,00
196	RODA	PT Pikko Land Development Tbk	2023	0,56
197	SATU	PT Kota Satu Properti Tbk	2023	3,02
198	SMDM	PT Suryamas Dutamakmur Tbk	2023	0,16

#### 4. Ukuran Kantor Akuntan Publik

No	Kode	Nama Perusahaan	Tahun	Ukuran KAP (X4)
1	DADA	PT Diamond Citra Propertindo	2021	0
2	ELTY	PT Bakrieland Development	2021	0
3	MPRO	PT Maha Properti Indonesia	2021	0
4	POLL	PT Pollux Properties Indonesia	2021	0
5	ROCK	PT Rockfields Properti Indonesia	2021	0
6	SOTS	PT Satria Mega Kencana	2021	0
7	BAPI	PT Bhakti Agung Propertindo	2021	0
8	BIKA	PT Bina Karya Jaya Abadi	2021	0
9	BKSL	PT Sentul City	2021	0
10	CITY	PT Natura City Development	2021	0
11	DART	PT Duta Anggada Realty	2021	1
12	KOTA	PT Dms Propertindo	2021	0
13	MMLP	PT Mega Manunggal Property	2021	1
14	TRIN	PT Perintis Trinita Properti	2021	0
15	URBN	PT Urban Jakarta Propertindo	2021	0
16	WINR	PT Winner Nusantara Jaya Tbk	2021	0
17	APLN	PT Agung Podomoro Land Tbk	2021	0
18	ASRI	Alam Sutera Realty Tbk	2021	0
19	BSDE	PT Bumi Serpong Damai Tbk	2021	0
20	CTRA	Ciputra Development Tbk	2021	1
21	DILD	Intiland Development Tbk	2021	0
22	PWON	Pakuwon Jati Tbk	2021	1
23	BAPA	Bekasi Asri Pemula	2021	0
24	BEST	Bekasi Fajar Industrial Estate Tbk	2021	0
25	GPRA	PT Perdana Gapura Prima Tbk	2021	0
26	JRPT	PT Jaya Real Property Tbk	2021	0
27	KIJA	PT Kawasan Industri Jababeka Tbk	2021	0
28	LPCK	PT Lippo Cikarang Tbk	2021	0
29	LPKR	PT Lippo Karawaci Tbk	2021	0
30	MDLN	PT Modernland Realty Tbk	2021	0
31	MTLA	PT Metropolitan Land Tbk	2021	1
32	PLIN	PT Plaza Indonesia Realty Tbk	2021	1
33	PUDP	PT Pudjiadi Prestige Tbk	2021	0
34	RBMS	PT Ristia Bintang Mahkotasejati Tbk	2021	0
35	RDTX	PT Roda Vivatex Tbk	2021	0

36	SMRA	PT Summarecon Agung Tbk	2021	1
37	TARA	PT Agung Semesta Sejahtera Tbk	2021	0
38	PAMG	PT Bima Sakti Pertiwi Tbk	2021	0
39	NZIA	PT Nusantara Almazia. Tbk.	2021	0
40	ADCP	PT Adhi Commuter Properti Tbk	2021	0
41	AMAN	PT Makmur Berkah Amanda Tbk	2021	0
42	ASPI	PT Andalan Sakti Primaindo Tbk	2021	0
43	ATAP	PT Trimitra Prawara Goldland Tbk	2021	0
44	BBSS	PT Bumi Benowo Sukses Sejahtera	2021	0
45	BCIP	PT Bumi Citra Permai Tbk	2021	0
46	BIPP	Bhuwanatala Indah Permai Tbk	2021	0
47	EMDE	PT Megapolitan Development Tbk	2021	0
48	FMII	Fortune Mate Indonesia Tbk	2021	0
49	GMTD	PT Gowa Makassar Tourism Development Tbk	2021	0
50	MKPI	PT Metropolitan Kentjana Tbk	2021	0
51	CSIS	PT Cahayasakti Investindo Sukses Tbk	2021	0
52	GWSA	PT Greenwood Sejahtera Tbk	2021	0
53	GHM	PT Grand House Mulia Tbk	2021	0
54	RIW	PT Royalindo Investa Wijaya Tbk	2021	0
55	INPP	PT Indonesian Paradise Property Tbk	2021	0
56	IPAC	PT Era Graharealty Tbk	2021	0
57	KBAG	PT Karya Bersama Anugerah Tbk	2021	0
58	LPLI	PT Star Pascific Tbk	2021	0
59	MTSM	PT Metro Realty, Tbk	2021	0
60	OMRE	PT Indonesia Prima Properti	2021	1
61	POLI	PT Pollux Hotels Group Tbk	2021	0
62	POSA	PT Bliss Properti Indonesia Tbk	2021	0
63	REAL	PT Repower Asia Indonesia Tbk	2021	0
64	RODA	PT Pikko Land Development Tbk	2021	0
65	SATU	PT Kota Satu Properti Tbk	2021	0
66	SMDM	PT Suryamas Dutamakmur Tbk	2021	0
67	DADA	PT Diamond Citra Propertindo	2022	0
68	ELTY	PT Bakrieland Development	2022	0
69	MPRO	PT Maha Properti Indonesia	2022	0
70	POLL	PT Pollux Properties Indonesia	2022	0
71	ROCK	PT Rockfields Properti Indonesia	2022	0
72	SOTS	PT Satria Mega Kencana	2022	0

73	BAPI	PT Bhakti Agung Propertindo	2022	0
74	BIKA	PT Bina Karya Jaya Abadi	2022	0
75	BKSL	PT Sentul City	2022	0
76	CITY	PT Natura City Development	2022	0
77	DART	PT Duta Anggada Realty	2022	1
78	KOTA	PT Dms Propertindo	2022	0
79	MMLP	PT Mega Manunggal Property	2022	1
80	TRIN	PT Perintis Trinita Properti	2022	0
81	URBN	PT Urban Jakarta Propertindo	2022	0
82	WINR	PT Winner Nusantara Jaya Tbk	2022	0
83	APLN	PT Agung Podomoro Land Tbk	2022	0
84	ASRI	Alam Sutera Realty Tbk	2022	0
85	BSDE	PT Bumi Serpong Damai Tbk	2022	0
86	CTRA	Ciputra Development Tbk	2022	1
87	DILD	Intiland Development Tbk	2022	0
88	PWON	Pakuwon Jati Tbk	2022	1
89	BAPA	Bekasi Asri Pemula	2022	0
90	BEST	Bekasi Fajar Industrial Estate Tbk	2022	0
91	GPRA	PT Perdana Gapura Prima Tbk	2022	0
92	JRPT	PT Jaya Real Property Tbk	2022	0
93	KIJA	PT Kawasan Industri Jababeka Tbk	2022	0
94	LPCK	PT Lippo Cikarang Tbk	2022	0
95	LPKR	PT Lippo Karawaci Tbk	2022	0
96	MDLN	PT Modernland Realty Tbk	2022	0
97	MTLA	PT Metropolitan Land Tbk	2022	1
98	PLIN	PT Plaza Indonesia Realty Tbk	2022	1
99	PUDP	PT Pudjiadi Prestige Tbk	2022	0
100	RBMS	PT Ristia Bintang Mahkotasejati Tbk	2022	0
101	RDTX	PT Roda Vivatex Tbk	2022	0
102	SMRA	PT Summarecon Agung Tbk	2022	1
103	TARA	PT Agung Semesta Sejahtera Tbk	2022	0
104	PAMG	PT Bima Sakti Pertiwi Tbk	2022	0
105	NZIA	PT Nusantara Almazia. Tbk.	2022	0
106	ADCP	PT Adhi Commuter Properti Tbk	2022	0
107	AMAN	PT Makmur Berkah Amanda Tbk	2022	0
108	ASPI	PT Andalan Sakti Primaindo Tbk	2022	0
109	ATAP	PT Trimitra Prawara Goldland Tbk	2022	0
110	BBSS	PT Bumi Benowo Sukses Sejahtera	2022	0

111	BCIP	PT Bumi Citra Permai Tbk	2022	0
112	BIPP	Bhuwanatala Indah Permai Tbk	2022	0
113	EMDE	PT Megapolitan Development Tbk	2022	0
114	FMII	Fortune Mate Indonesia Tbk	2022	0
115	GMTD	PT Gowa Makassar Tourism Development Tbk	2022	0
116	MKPI	PT Metropolitan Kentjana Tbk	2022	0
117	CSIS	PT Cahayasakti Investindo Sukses Tbk	2022	0
118	GWSA	PT Greenwood Sejahtera Tbk	2022	0
119	GHM	PT Grand House Mulia Tbk	2022	0
120	RIW	PT Royalindo Investa Wijaya Tbk	2022	0
121	INPP	PT Indonesian Paradise Property Tbk	2022	0
122	IPAC	PT Era Graharealty Tbk	2022	0
123	KBAG	PT Karya Bersama Anugerah Tbk	2022	0
124	LPLI	PT Star Pascific Tbk	2022	0
125	MTSM	PT Metro Realty, Tbk	2022	0
126	OMRE	PT Indonesia Prima Properti	2022	1
127	POLI	PT Pollux Hotels Group Tbk	2022	0
128	POSA	PT Bliss Properti Indonesia Tbk	2022	0
129	REAL	PT Repower Asia Indonesia Tbk	2022	0
130	RODA	PT Pikko Land Development Tbk	2022	0
131	SATU	PT Kota Satu Properti Tbk	2022	0
132	SMDM	PT Suryamas Dutamakmur Tbk	2022	0
133	DADA	PT Diamond Citra Propertindo	2023	0
134	ELTY	PT Bakrieland Development	2023	0
135	MPRO	PT Maha Properti Indonesia	2023	0
136	POLL	PT Pollux Properties Indonesia	2023	0
137	ROCK	PT Rockfields Properti Indonesia	2023	0
138	SOTS	PT Satria Mega Kencana	2023	0
139	BAPI	PT Bhakti Agung Propertindo	2023	0
140	BIKA	PT Bina Karya Jaya Abadi	2023	0
141	BKSL	PT Sentul City	2023	0
142	CITY	PT Natura City Development	2023	0
143	DART	PT Duta Anggada Realty	2023	1
144	KOTA	PT Dms Propertindo	2023	0
145	MMLP	PT Mega Manunggal Property	2023	1
146	TRIN	PT Perintis Trinita Properti	2023	0
147	URBN	PT Urban Jakarta Propertindo	2023	0

148	WINR	PT Winner Nusantara Jaya Tbk	2023	0
149	APLN	PT Agung Podomoro Land Tbk	2023	0
150	ASRI	Alam Sutera Realty Tbk	2023	0
151	BSDE	PT Bumi Serpong Damai Tbk	2023	0
152	CTRA	Ciputra Development Tbk	2023	1
153	DILD	Intiland Development Tbk	2023	0
154	PWON	Pakuwon Jati Tbk	2023	1
155	BAPA	Bekasi Asri Pemula	2023	0
156	BEST	Bekasi Fajar Industrial Estate Tbk	2023	0
157	GPRA	PT Perdana Gapura Prima Tbk	2023	0
158	JRPT	PT Jaya Real Property Tbk	2023	0
159	KIJA	PT Kawasan Industri Jababeka Tbk	2023	0
160	LPCK	PT Lippo Cikarang Tbk	2023	0
161	LPKR	PT Lippo Karawaci Tbk	2023	0
162	MDLN	PT Modernland Realty Tbk	2023	0
163	MTLA	PT Metropolitan Land Tbk	2023	1
164	PLIN	PT Plaza Indonesia Realty Tbk	2023	1
165	PUDP	PT Pudjiadi Prestige Tbk	2023	0
166	RBMS	PT Ristia Bintang Mahkotasejati Tbk	2023	0
167	RDTX	PT Roda Vivatex Tbk	2023	0
168	SMRA	PT Summarecon Agung Tbk	2023	1
169	TARA	PT Agung Semesta Sejahtera Tbk	2023	0
170	PAMG	PT Bima Sakti Pertiwi Tbk	2023	0
171	NZIA	PT Nusantara Almazia. Tbk.	2023	0
172	ADCP	PT Adhi Commuter Properti Tbk	2023	0
173	AMAN	PT Makmur Berkah Amanda Tbk	2023	0
174	ASPI	PT Andalan Sakti Primaindo Tbk	2023	0
175	ATAP	PT Trimitra Prawara Goldland Tbk	2023	0
176	BBSS	PT Bumi Benowo Sukses Sejahtera	2023	0
177	BCIP	PT Bumi Citra Permai Tbk	2023	0
178	BIPP	Bhuwanatala Indah Permai Tbk	2023	0
179	EMDE	PT Megapolitan Development Tbk	2023	0
180	FMII	Fortune Mate Indonesia Tbk	2023	0
181	GMTD	PT Gowa Makassar Tourism Development Tbk	2023	0
182	MKPI	PT Metropolitan Kentjana Tbk	2023	0
183	CSIS	PT Cahayasakti Investindo Sukses Tbk	2023	0
184	GWSA	PT Greenwood Sejahtera Tbk	2023	0

185	GHM	PT Grand House Mulia Tbk	2023	0
186	RIW	PT Royalindo Investa Wijaya Tbk	2023	0
187	INPP	PT Indonesian Paradise Property Tbk	2023	0
188	IPAC	PT Era Graharealty Tbk	2023	0
189	KBAG	PT Karya Bersama Anugerah Tbk	2023	0
190	LPLI	PT Star Pascific Tbk	2023	0
191	MTSM	PT Metro Realty, Tbk	2023	0
192	OMRE	PT Indonesia Prima Properti	2023	1
193	POLI	PT Pollux Hotels Group Tbk	2023	0
194	POSA	PT Bliss Properti Indonesia Tbk	2023	0
195	REAL	PT Repower Asia Indonesia Tbk	2023	0
196	RODA	PT Pikko Land Development Tbk	2023	0
197	SATU	PT Kota Satu Properti Tbk	2023	0
198	SMDM	PT Suryamas Dutamakmur Tbk	2023	0

### Lampiran 3. Tabel SPSS Hasil Uji Statistik Deskriptif

#### Hasil Uji Statistik Deskriptif

##### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ARL (Y)	198	56	249	98.76	30.561
Ukuran Perusahaan (X1)	198	24.22	33.03	28.4259	1.74503
Profitabilitas (X2)	198	-17.83	39.98	.1157	3.45382
Leverage (X3)	198	-55.73	213.70	1.3740	15.98570
Valid N (listwise)	198				

#### Hasil Uji Distribusi Frekuensi

##### Ukuran KAP (X4)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	174	87.9	87.9	87.9
	1	24	12.1	12.1	100.0
Total		198	100.0	100.0	

## Lampiran 4. Tabel SPSS Hasil Uji Asumsi Klasik

### Uji Normalitas Sebelum Transformasi dan Outlier

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardize d Residual	
N		198	
Normal Parameters <sup>a,b</sup>	Mean	.0000000	
	Std. Deviation	30.43053474	
Most Extreme Differences	Absolute	.243	
	Positive	.243	
	Negative	-.185	
Test Statistic		.243	
Asymp. Sig. (2-tailed) <sup>c</sup>		<.001	
Monte Carlo Sig. (2-tailed) <sup>d</sup>	Sig.	<.001	
	99% Confidence Interval	Lower Bound	.000
		Upper Bound	.000

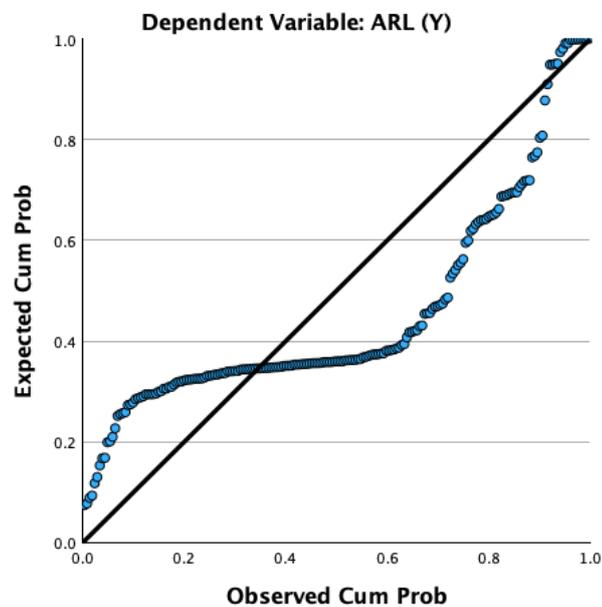
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 926214481.

#### Normal P-P Plot of Regression Standardized Residual



## Uji Normalitas Setelah Transformasi dan Outlier

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		142	
Normal Parameters <sup>a,b</sup>	Mean	.0000000	
	Std. Deviation	17.19627560	
Most Extreme Differences	Absolute	.057	
	Positive	.050	
	Negative	-.057	
Test Statistic		.057	
Asymp. Sig. (2-tailed) <sup>c</sup>		.200 <sup>d</sup>	
Monte Carlo Sig. (2-tailed) <sup>e</sup>	Sig.	.316	
	99% Confidence Interval	Lower Bound	.304
		Upper Bound	.328

a. Test distribution is Normal.

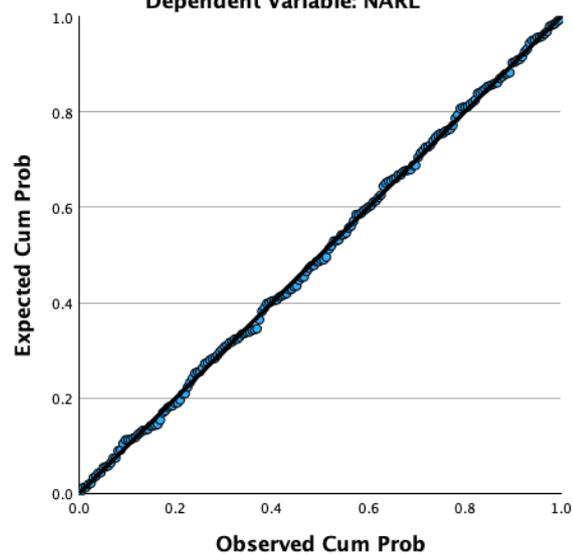
b. Calculated from data.

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 299883525.

**Normal P-P Plot of Regression Standardized Residual**  
Dependent Variable: NARL



## Hasil Uji Heterokedastisitas

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	97.212	40.931		2.375	.019
	NFSIZE	.064	1.451	.004	.044	.965
	NPROFIT	-1.097	.670	-.124	-1.636	.103
	NLEVE	.092	.146	.048	.634	.527
	KAP	-4.832	7.124	-.052	-.678	.498

a. Dependent Variable: NARL

### Hasil Uji Multikolinieritas

#### Coefficients<sup>a</sup>

Model		Collinearity Statistics	
		Tolerance	VIF
1	NFSIZE	.690	1.450
	NPROFIT	.890	1.123
	NLEVE	.873	1.145
	KAP	.839	1.192

a. Dependent Variable: NARL

### Hasil Uji Autokorelasi

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.340 <sup>a</sup>	.116	.090	17.44551	1.851

a. Predictors: (Constant), KAP, NLEVE, NPROFIT, NFSIZE

b. Dependent Variable: NARL

## Lampiran 5. Tabel SPSS Hasil Uji Hipotesis

### Hasil Uji F

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5458.598	4	1364.650	4.484	.002 <sup>b</sup>
	Residual	41695.377	137	304.346		
	Total	47153.975	141			

a. Dependent Variable: NARL

b. Predictors: (Constant), KAP, NLEVE, NPROFIT, NFSIZE

### Hasil Uji T

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	35.842	29.520		1.214	.227
	NFSIZE	2.238	1.050	.206	2.131	.035
	NPROFIT	-.411	.447	-.078	-.919	.360
	NLEVE	.269	.105	.221	2.566	.011
	KAP	-8.897	5.055	-.154	-1.760	.081

a. Dependent Variable: NARL

**Lampiran 6. Tabel SPSS Hasil Uji Koefisien Determinasi****Hasil Uji Koefisien Determinasi****Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.340 <sup>a</sup>	.116	.090	17.44551

a. Predictors: (Constant), KAP, NLEVE, NPROFIT, NFSIZE

b. Dependent Variable: NARL

Lampiran 7. Tabel Hasil SPSS *Outlier Casewise Diagnostic***Casewise Diagnostics<sup>a</sup>**

Case Number	Std. Residual	NARL	Predicted Value	Residual
2	2.505	177.37	102.6165	74.75459
40	-2.645	20.15	99.0858	-78.93690

a. Dependent Variable: NARL

**Casewise Diagnostics<sup>a</sup>**

Case Number	Std. Residual	NARL	Predicted Value	Residual
16	2.077	153.99	93.9443	60.04845
19	-2.122	36.12	97.4874	-61.36300
73	2.216	164.96	100.8886	64.06758
81	2.067	158.53	98.7578	59.76717
106	-2.355	32.56	100.6629	-68.09915
136	2.366	169.74	101.3294	68.40845
158	-2.321	27.78	94.9008	-67.11866
172	-2.133	38.99	100.6542	-61.65919

a. Dependent Variable: NARL

**Casewise Diagnostics<sup>a</sup>**

Case Number	Std. Residual	NARL	Predicted Value	Residual
4	2.033	161.40	108.1247	53.27089
5	1.961	151.25	99.8628	51.38888
13	1.978	137.32	85.5027	51.81370
56	-1.940	41.42	92.2529	-50.83446
61	2.026	151.25	98.1799	53.07184
66	-1.828	48.64	96.5462	-47.90383
85	-2.237	43.53	102.1452	-58.61796
93	-1.829	55.99	103.8982	-47.91169
122	-1.814	45.40	92.9357	-47.53394
138	2.031	156.10	102.8787	53.22280
140	1.903	147.45	97.6026	49.84612
147	1.831	148.88	100.9088	47.96891
148	1.852	139.56	91.0314	48.53160
151	-2.148	47.09	103.3740	-56.27936
159	-1.888	52.03	101.5022	-49.46862

a. Dependent Variable: NARL

**Casewise Diagnostics<sup>a</sup>**

Case Number	Std. Residual	NARL	Predicted Value	Residual
12	1.884	134.10	100.5101	33.59269
14	1.800	142.59	110.5009	32.08824

**Casewise Diagnostics<sup>a</sup>**

Case Number	Std. Residual	NARL	Predicted Value	Residual
1	1.599	134.10	98.1612	35.94157
3	1.923	144.28	101.0569	43.22126
6	1.900	144.28	101.5664	42.71178
7	1.529	134.10	99.7239	34.37884
8	1.684	130.57	92.7066	37.85951
28	-1.634	65.59	102.3321	-36.73967
37	1.553	127.71	92.7935	34.91911
39	-1.520	62.65	96.8261	-34.17507
52	1.687	134.10	96.1700	37.93281
62	1.663	137.32	99.9228	37.39356
67	1.838	140.53	99.2066	41.31994
72	-1.979	55.99	100.4700	-44.48351
77	1.781	137.32	97.2694	40.04700
80	-1.831	61.05	102.2184	-41.17195
100	-1.840	58.88	100.2492	-41.36762
102	-1.585	58.88	94.5242	-35.64261
105	-1.682	58.88	96.6989	-37.81736
115	-1.585	65.59	101.2357	-35.64318
130	1.920	146.12	102.9593	43.15969
143	1.985	141.53	96.9144	44.61913
160	-1.832	61.05	102.2293	-41.18291
161	-1.616	72.98	109.3132	-36.32836
164	-1.502	52.03	85.7923	-33.75873
168	-1.924	52.03	95.2876	-43.25402
181	-1.538	62.65	97.2283	-34.57729

a. Dependent Variable: NARL