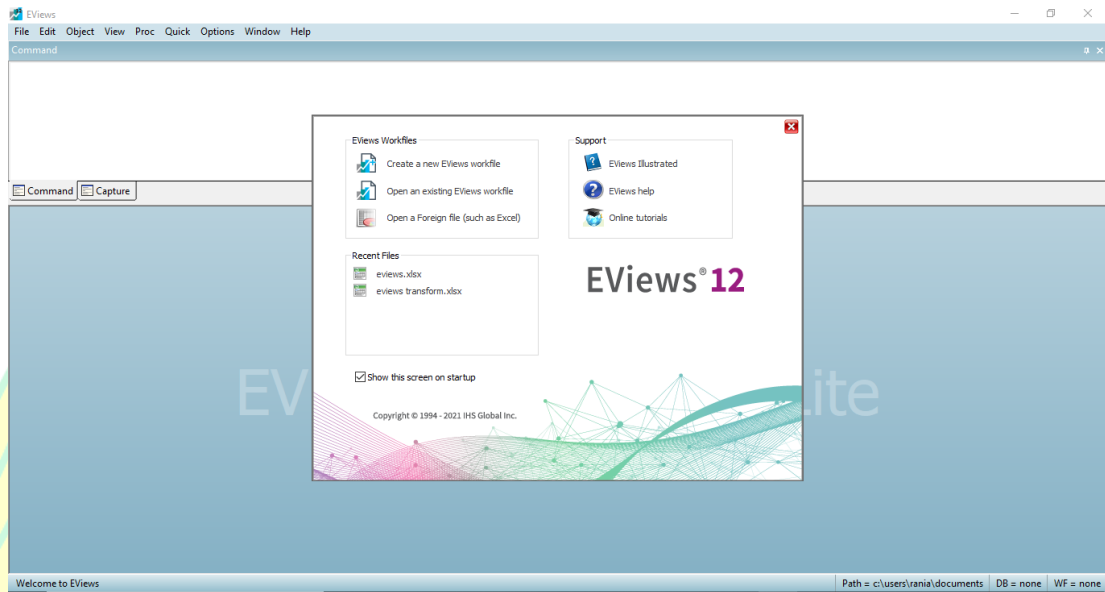


INSTRUMEN PENELITIAN



LAMPIRAN-LAMPIRAN

Lampiran 1. Lembar Persetujuan Judul Skripsi



Lampiran 2. Kartu Konsultasi



Lampiran 3. Populasi Penelitian

Perusahaan Sektor *Property* dan *Real Estate* yang Tercatat di Bursa Efek Indonesia

NO	KODE	NAMA PERUSAHAAN	TGL PENCATATAN
1	AMAN	Makmur Berkah Amanda Tbk.	13-Mar-20
2	APLN	Agung Podomoro Land Tbk.	11-Nov-10
3	ARMY	Armidian Karyatama Tbk.	21-Jun-17
4	ASPI	Andalan Sakti Primaindo Tbk.	17-Feb-20
5	ASRI	Alam Sutera Realty Tbk.	18-Dec-07
6	ATAP	Trimitra Prawara Goldland Tbk.	11-Dec-20
7	BAPA	Bekasi Asri Pemula Tbk.	14-Jan-08
8	BAPI	Bhakti Agung Propertindo Tbk.	16-Sep-19
9	BBSS	Bumi Benowo Sukses Sejahtera Tbk	15-Apr-20
10	BCIP	Bumi Citra Permai Tbk.	11-Dec-09
11	BEST	Bekasi Fajar Industrial Estate	10-Apr-12
12	BIKA	Binakarya Jaya Abadi Tbk.	14-Jul-15
13	BIPP	Bhuwanatala Indah Permai Tbk.	23-Okt-95
14	BKDP	Bukit Darmo Property Tbk	15-Jun-07
15	BKSL	Sentul City Tbk.	28-Jul-97
16	BSDE	Bumi Serpong Damai Tbk.	06-Jun-08
17	CITY	Natura City Developments Tbk.	28-Sep-18
18	COWL	Cowell Development Tbk.	19-Dec-07
19	CPRI	Capri Nusa Satu Properti Tbk.	11-Apr-19
20	CSIS	Cahayasakti Investindo Sukses	10-Mei-17
21	CTRA	Ciputra Development Tbk.	28-Mar-94
22	DADA	Diamond Citra Propertindo Tbk.	14-Feb-20
23	DART	Duta Anggada Realty Tbk.	08-Mei-90
24	DILD	Intiland Development Tbk.	04-Sep-91
25	DMAS	Puradelta Lestari Tbk.	29-Mei-15
26	DUTI	Duta Pertiwi Tbk	02-Nov-94
27	ELTY	Bakrieland Development Tbk.	30-Okt-95
28	EMDE	Megapolitan Developments Tbk.	12-Jan-11
29	FMII	Fortune Mate Indonesia Tbk	30-Jun-00
30	FORZ	Forza Land Indonesia Tbk.	28-Apr-17
31	GAMA	Aksara Global Development Tbk.	11-Jul-12
32	GMTD	Gowa Makassar Tourism Developm	11-Dec-00
33	GPRA	Perdana Gapuraprima Tbk.	10-Okt-07
34	GWSA	Greenwood Sejahtera Tbk.	23-Dec-11
35	HOMI	Grand House Mulia Tbk.	10-Sep-20
36	INDO	Royalindo Investa Wijaya Tbk.	13-Jan-20
37	INPP	Indonesian Paradise Property T	12-Jan-04
38	IPAC	Era Graharealty Tbk.	30-Jun-21
39	JRPT	Jaya Real Property Tbk.	29-Jun-94
40	KBAG	Karya Bersama Anugerah Tbk.	08-Apr-20

NO	KODE	NAMA PERUSAHAAN	TGL PENCATATAN
41	KIJA	Kawasan Industri Jababeka Tbk.	10-Jan-95
42	KOTA	DMS Propertindo Tbk.	09-Jul-19
43	LAND	Trimitra Propertindo Tbk.	23 Ags 18
44	LCGP	Eureka Prima Jakarta Tbk.	13-Jul-07
45	LPCK	Lippo Cikarang Tbk	24-Jul-97
46	LPKR	Lippo Karawaci Tbk.	28-Jun-96
47	LPLI	Star Pacific Tbk	23-Okt-89
48	MDLN	Modemland Realty Tbk.	18-Jan-93
49	MKPI	Metropolitan Kentjana Tbk.	10-Jul-09
50	MMLP	Mega Manunggal Property Tbk.	12-Jun-15
51	MPRO	Maha Properti Indonesia Tbk.	09-Okt-18
52	MTLA	Metropolitan Land Tbk.	20-Jun-11
53	MTSM	Metro Realty Tbk.	08-Jan-92
54	MYRX	Hanson International Tbk.	31-Okt-90
55	NIRO	City Retail Developments Tbk.	13-Sep-12
56	NZIA	Nusantara Almazia Tbk.	25-Sep-19
57	OMRE	Indonesia Prima Property Tbk	22 Ags 1994
58	PAMG	Bima Sakti Pertiwi Tbk.	05-Jul-19
59	PLIN	Plaza Indonesia Realty Tbk.	15-Jun-92
60	POLI	Pollux Investasi Internasional	10-Jan-19
61	POLL	Pollux Properti Indonesia Tbk.	11-Jul-18
62	POSA	Bliss Properti Indonesia Tbk.	10-Mei-19
63	PPRO	PP Properti Tbk.	19-Mei-15
64	PUDP	Pudjadi Prestige Tbk.	18-Nov-94
65	PURI	Puri Global Sukses Tbk.	08-Sep-20
66	PWON	Pakuwon Jati Tbk.	09-Okt-89
67	RBMS	Ristia Bintang Mahkotasejati T	19-Des-97
68	RDTX	Roda Vivatex Tbk	14-Mei-90
69	REAL	Repower Asia Indonesia Tbk.	06-Des-19
70	RIMO	Rimo International Lestari Tbk	10-Nov-00
71	ROCK	Rockfields Properti Indonesia	10-Sep-20
72	RODA	Pikko Land Development Tbk.	22-Okt-01
73	SATU	Kota Satu Properti Tbk.	05-Nov-18
74	SMDM	Suryamas Dutamakmur Tbk.	12-Okt-95
75	SMRA	Summarecon Agung Tbk.	07-Mei-90
76	TARA	Agung Semesta Sejahtera Tbk.	11-Jul-14
77	TRIN	Perintis Trinita Properti Tbk.	15-Jan-20
78	TRUE	Trinita Dinamik Tbk.	10-Jun-21
79	URBN	Urban Jakarta Propertindo Tbk.	10-Des-18

Lampiran 4. Purposive Sampling

No		Nama Perusahaan		2016	2017	2018	2019	2020
1	APLN	Agung Podomoro Land Tbk.	11-Nov-10	V	V	V	V	V
2	ASRI	Alam Sutera Realty Tbk.	18-Des-07	V	V	V	V	V
3	BAPA	Bekasi Asri Pemula Tbk.	14-Jan-08	v	V	V	V	V
4	BCIP	Bumi Citra Permai Tbk.	11-Des-09	V	V	V	V	V
5	BEST	Bekasi Fajar Industrial Estate	10-Apr-12	V	V	V	V	V
6	BIKA	Binakarya Jaya Abadi Tbk.	14-Jul-15	V	V	V	V	V
7	BIPP	Bhuwanatala Indah Permai Tbk.	23-Okt-95	V	V	V	V	V
8	BKDP	Bukit Darmo Property Tbk	15-Jun-07	V	V	V	V	V
9	BKSL	Sentul City Tbk.	28-Jul-97	V	V	V	V	V
10	BSDE	Bumi Serpong Damai Tbk.	06-Jun-08	V	V	V	V	V
11	COWL	Cowell Development Tbk.	19-Des-07	V	V	V	X	X
12	CTRA	Ciputra Development Tbk.	28-Mar-94	V	V	V	V	V
13	DART	Duta Anggada Realty Tbk.	08-Mei-90	V	V	V	V	V
14	DILD	Intiland Development Tbk.	04-Sep-91	V	V	V	V	V
15	DMAS	Puradelta Lestari Tbk.	29-Mei-15	V	V	V	V	V
16	DUTI	Duta Pertiwi Tbk	02-Nov-94	V	V	V	V	V
17	ELTY	Bakrieland Development Tbk.	30-Okt-95	V	V	V	V	V
18	EMDE	Megapolitan Developments Tbk.	12-Jan-11	V	V	V	V	V
19	FMII	Fortune Mate Indonesia Tbk	30-Jun-00	V	V	V	V	V
20	GAMA	Aksara Global Development Tbk.	11-Jul-12	V	V	V	V	V
21	GMTD	Gowa Makassar Tourism Developm	11-Des-00	V	V	V	V	V
22	GPRA	Perdana Gapuraprima Tbk.	10-Okt-07	V	V	V	V	V
23	GWSA	Greenwood Sejahtera Tbk.	23-Des-11	V	V	V	V	V
24	INPP	Indonesian Paradise Property T	12-Jan-04	V	V	V	V	V
25	JRPT	Jaya Real Property Tbk.	29-Jun-94	V	V	V	V	V
26	KIJA	Kawasan Industri Jababeka Tbk.	10-Jan-95	V	V	V	V	V
27	LCGP	Eureka Prima Jakarta Tbk.	13-Jul-07	V	X	V	V	V
28	LPCK	Lippo Cikarang Tbk	24-Jul-97	V	V	V	V	V
29	LPKR	Lippo Karawaci Tbk.	28-Jun-96	v	V	V	V	V
30	LPLI	Star Pacific Tbk	23-Okt-89	V	V	V	V	V
31	MDLN	Modernland Realty Tbk.	18-Jan-93	V	V	V	V	V
32	MKPI	Metropolitan Kentjana Tbk.	10-Jul-09	V	V	V	V	V
33	MMLP	Mega Manunggal Property Tbk.	12-Jun-15	V	V	V	V	V
34	MTLA	Metropolitan Land Tbk.	20-Jun-11	V	V	V	V	V
35	MTSM	Metro Realty Tbk.	08-Jan-92	V	V	V	V	V
36	MYRX	Hanson International Tbk	31-Okt-90	V	V	V	X	X
37	NIRO	City Retail Developments Tbk.	13-Sep-12	V	V	V	V	V
38	OMRE	Indonesia Prima Property Tbk	22 Ags -94	V	X	V	V	V
39	PLIN	Plaza Indonesia Realty Tbk.	15-Jun-92	V	V	V	V	V
40	PPRO	PP Properti Tbk.	19-Mei-15	V	V	V	V	V
41	PUDP	Pudjadi Prestige Tbk.	18-Nov-94	V	V	V	V	V
42	PWON	Pakuwon Jati Tbk.	09-Okt-89	V	V	V	V	V
43	RBMS	Ristia Bintang Mahkotasejati T	19-Des-97	V	V	V	V	V
44	RDTX	Roda Vivatex Tbk	14-Mei-90	V	V	V	V	V
45	RIMO	Rimo International Lestari Tbk	10-Nov-00	V	V	V	X	X
46	RODA	Pikko Land Development Tbk.	22-Okt-01	V	V	V	V	V
47	SMDM	Suryamas Dutamakmur Tbk.	12-Okt-95	X	V	V	V	V
48	SMRA	Summarecon Agung Tbk.	07-Mei-90	V	V	V	V	V
49	TARA	Agung Semesta Sejahtera Tbk.	11-Jul-14	V	V	V	V	V

Lampiran 5. Daftar Sampel Observasi sebelum Outlier

PERUSAHAAN	TAHUN	AUDEL	ROA	DER	TATO	KA
APLN	2016	116	0,037379	1,578735	0,238982	1
APLN	2017	86	0,065019	1,504146	0,25845	1,5
APLN	2018	87	0,00839	1,423404	0,17252	1,5
APLN	2019	121	-0,00025	1,295144	0,128462	1,5
APLN	2020	113	0,003268	1,676421	0,16562	1,5
ASRI	2016	81	0,025792	1,80837	0,139638	0,6
ASRI	2017	74	0,066476	1,417961	0,191477	0,6
ASRI	2018	84	0,046846	1,187221	0,191029	0,6
ASRI	2019	94	0,04617	1,072886	0,162471	0,6
ASRI	2020	95	-0,04894	1,261504	0,065548	0,6
BAPA	2016	79	0,010032	0,401876	0,191674	1
BAPA	2017	60	0,072222	0,490097	0,259214	0,666667
BAPA	2018	87	0,044928	0,347353	0,161956	0,666667
BAPA	2019	143	0,026443	0,055498	0,153646	0,666667
BAPA	2020	125	-0,00986	0,060346	0,066696	1,5
BCIP	2016	89	0,063056	1,584248	0,311727	1
BCIP	2017	88	0,064973	1,341764	0,231581	1
BCIP	2018	88	0,059065	1,070816	0,23701	0,75
BCIP	2019	121	0,026717	0,99999	0,152714	0,75
BCIP	2020	144	0,014261	1,036007	0,082367	0,75
BEST	2016	81	0,064009	0,53513	0,166267	0,6
BEST	2017	66	0,084232	0,486155	0,182854	0,6
BEST	2018	77	0,066818	0,507703	0,160345	0,6
BEST	2019	58	0,059564	0,432051	0,149815	0,6
BEST	2020	85	0,017843	0,441973	0,038216	0,6
BIKA	2016	88	-0,03344	2,585991	0,278166	1
BIKA	2017	82	-0,01785	2,41329	0,202042	1
BIKA	2018	86	-0,0182	2,542711	0,173242	1
BIKA	2019	87	-0,03369	2,84084	0,167958	1
BIKA	2020	146	-0,03215	-10,2555	0,048749	1
BIPP	2016	79	0,016571	0,368994	0,076627	1
BIPP	2017	78	-0,01176	0,44057	0,064052	1
BIPP	2018	87	-0,03839	0,823899	0,068529	1
BIPP	2019	121	-0,00449	0,932231	0,156443	1
BIPP	2020	145	0,045381	0,761909	0,246808	1
BKDP	2016	86	-0,03415	0,438051	0,066504	0,75
BKDP	2017	74	-0,05894	0,567733	0,055067	0,75
BKDP	2018	77	-0,04801	0,647728	0,046632	0,75
BKDP	2019	90	-0,0368	0,623034	0,044146	0,75
BKDP	2020	123	-0,03809	0,643028	0,024134	0,6
BKSL	2016	75	0,049494	0,585071	0,107225	0,666667
BKSL	2017	81	0,031172	0,506357	0,123971	0,5
BKSL	2018	86	0,023138	0,530227	0,08433	0,5
BKSL	2019	121	0,004364	0,614976	0,056754	0,75
BKSL	2020	166	-0,03029	0,792298	0,025352	1
BSDE	2016	48	0,052704	0,572387	0,175518	0,6
BSDE	2017	45	0,110922	0,573841	0,245654	0,6
BSDE	2018	46	0,027697	0,720265	0,135209	0,6
BSDE	2019	72	0,061772	0,622918	0,132992	0,6
BSDE	2020	74	0,008293	0,765622	0,107202	1
CTRA	2016	88	0,231813	1,033319	0,2436	1
CTRA	2017	87	0,203203	1,052077	0,212009	0,375
CTRA	2018	86	0,038683	1,060109	0,232453	0,375
CTRA	2019	99	0,035599	1,037884	0,215882	0,5
CTRA	2020	103	0,034678	1,248611	0,213933	0,428571
DART	2016	86	0,031685	0,674213	0,127855	1

PERUSAHAAN	TAHUN	AUDEL	ROA	DER	TATO	KA
DART	2017	86	0,004883	0,787022	0,071772	1
DART	2018	87	0,002382	0,931054	0,057201	1
DART	2019	182	-0,0379	1,075621	0,066942	1
DART	2020	130	-0,06025	1,284102	0,047888	1
DILD	2016	86	0,024724	1,3411	0,205748	0,5
DILD	2017	85	0,02079	1,075443	0,176669	0,5
DILD	2018	85	0,014949	1,181752	0,186912	0,5
DILD	2019	84	0,029569	1,042538	0,188762	0,5
DILD	2020	119	0,006989	1,595673	0,189728	0,6
DMAS	2016	44	0,097127	0,056232	0,201606	0,5
DMAS	2017	45	0,087501	0,066388	0,17498	0,5
DMAS	2018	46	0,066176	0,043337	0,138432	0,5
DMAS	2019	43	0,174891	0,17261	0,350632	0,5
DMAS	2020	41	0,201241	0,221448	0,365963	0,5
DUTI	2016	48	0,086243	0,242447	0,215903	0,5
DUTI	2017	45	0,060239	0,268849	0,169603	0,5
DUTI	2018	46	0,08997	0,342858	0,191718	0,5
DUTI	2019	43	0,093101	0,30191	0,18613	0,75
DUTI	2020	74	0,046486	0,331397	0,125249	0,75
ELTY	2016	163	-0,03891	1,197864	0,117433	1
ELTY	2017	128	-0,01798	1,284804	0,088056	1
ELTY	2018	259	0,182318	0,40857	0,079194	1
ELTY	2019	331	-0,06323	0,3995	0,075382	1
ELTY	2020	306	-0,0279	0,40158	0,051026	1
EMDE	2016	82	0,048221	0,98206	1,319107	0,6
EMDE	2017	68	0,056533	1,374573	0,245453	0,4
EMDE	2018	81	0,008424	1,605812	0,114821	0,6
EMDE	2019	71	-0,01509	1,776299	0,077909	0,6
EMDE	2020	120	-0,02347	3,475249	0,03727	0,6
FMII	2016	86	0,359296	0,146925	0,593226	1
FMII	2017	80	-0,3054	0,175377	0,080396	1
FMII	2018	81	0,007169	0,392991	0,082615	1
FMII	2019	143	0,004768	0,421376	0,091935	1
FMII	2020	148	-0,00084	0,392725	0,058234	1
GAMA	2016	88	0,000891	0,225202	0,040037	1,5
GAMA	2017	87	0,000352	0,277182	0,048469	1,5
GAMA	2018	88	0,001113	0,247942	0,055888	1,5
GAMA	2019	148	0,001517	0,260355	0,005372	1,5
GAMA	2020	151	-0,00949	0,290838	0,028825	1,5
GMTD	2016	48	0,069835	0,924314	0,231722	0,333333
GMTD	2017	50	0,05439	0,765628	0,191973	0,272727
GMTD	2018	43	0,049374	0,639719	0,203407	0,333333
GMTD	2019	100	0,064894	0,604705	0,178916	0,444444
GMTD	2020	113	-0,10627	0,687908	0,163811	0,333333
GPRA	2016	86	0,034242	0,553505	0,272959	1
GPRA	2017	68	0,023809	0,451123	0,239021	1
GPRA	2018	79	0,034481	0,419995	0,286947	0,666667
GPRA	2019	118	0,032183	0,505996	0,245314	0,75
GPRA	2020	147	0,018796	0,640033	0,188623	0,6
GWSA	2016	89	0,030164	0,073786	0,020545	1
GWSA	2017	87	0,026172	0,078538	0,012	1
GWSA	2018	87	0,02858	0,086674	0,018298	1
GWSA	2019	120	0,016596	0,08263	0,011638	1
GWSA	2020	118	-0,00726	0,08252	0,00427	1
INPP	2016	82	0,035048	0,2609	0,10888	0,6
INPP	2017	71	0,021629	0,574504	0,100763	0,75
INPP	2018	84	0,0186	0,598751	0,113022	0,75
INPP	2019	49	0,260039	0,261901	0,120392	0,6

PERUSAHAAN	TAHUN	AUDEL	ROA	DER	TATO	KA
INPP	2020	145	-0,06338	0,326585	0,050751	0,5
JRPT	2016	88	0,11954	0,729259	0,296469	0,6
JRPT	2017	79	0,117603	0,58499	0,267887	0,6
JRPT	2018	79	0,100039	0,574884	0,232893	0,6
JRPT	2019	80	0,092745	0,508266	0,223279	0,6
JRPT	2020	85	0,088089	0,457955	0,192961	1
KIJA	2016	86	0,038763	0,90363	0,286312	0,6
KIJA	2017	86	0,012014	0,909468	0,272252	0,6
KIJA	2018	86	0,009783	0,946924	0,235302	0,75
KIJA	2019	106	0,011067	0,931914	0,188076	0,75
KIJA	2020	88	0,004889	0,948831	0,196523	0,75
LPCK	2016	53	0,107444	0,332445	0,277612	0,428571
LPCK	2017	94	0,029915	0,603244	0,166507	0,5
LPCK	2018	60	0,257796	0,245944	0,210757	0,6
LPCK	2019	141	0,032053	0,122831	0,162891	0,6
LPCK	2020	125	-0,3821	0,477326	0,168138	0,5
LPKR	2016	58	0,035878	1,065839	0,242443	0,5
LPKR	2017	94	0,032733	0,901258	0,216147	0,6
LPKR	2018	60	-0,02115	0,955492	0,233822	0,75
LPKR	2019	143	-0,0413	0,602253	0,234926	0,8
LPKR	2020	130	-0,18295	1,200146	0,223784	0,8
LPLI	2016	80	-0,10107	0,184505	0,037865	1
LPLI	2017	85	-0,26877	0,234609	0,048273	1
LPLI	2018	81	-0,24835	0,298314	0,05631	1
LPLI	2019	147	-0,05574	0,260612	0,055467	1
LPLI	2020	117	-0,02258	0,26504	0,015402	1
MDLN	2016	61	0,034503	1,204605	0,172407	0,6
MDLN	2017	46	0,040886	1,062841	0,21162	0,6
MDLN	2018	87	-0,00034	1,229565	0,13437	0,6
MDLN	2019	99	0,026087	1,22407	0,14248	0,6
MDLN	2020	148	-0,11864	2,518793	0,040916	0,6
MKPI	2016	48	0,180238	0,779911	0,416316	0,222222
MKPI	2017	52	0,173781	0,50014	0,378208	0,222222
MKPI	2018	59	0,146961	0,339584	0,320474	0,285714
MKPI	2019	59	0,085471	0,321904	0,262252	0,285714
MKPI	2020	77	0,033516	0,359464	0,163751	0,25
MMLP	2016	81	0,100662	0,198373	0,318928	0,75
MMLP	2017	88	0,054456	0,148491	0,04476	0,6
MMLP	2018	88	0,04616	0,147525	0,052245	0,4
MMLP	2019	91	0,04044	0,200607	0,051995	0,75
MMLP	2020	214	-0,01332	0,167195	0,049961	1
MTLA	2016	83	0,080486	0,571501	0,046422	0,5
MTLA	2017	85	0,110287	0,624961	0,286973	0,6
MTLA	2018	91	0,098451	0,510416	0,273915	0,6
MTLA	2019	99	0,079092	0,58639	0,248424	0,75
MTLA	2020	96	0,047086	0,455132	0,184496	0,6
MTSM	2016	86	-0,02794	0,132247	0,287122	0,75
MTSM	2017	82	-0,06561	0,154607	0,298033	1,5
MTSM	2018	84	-0,09015	0,197899	0,361112	1
MTSM	2019	139	-0,121	0,430098	0,390719	0,5
MTSM	2020	85	-0,11467	0,616733	0,306664	1,5
NIRO	2016	86	-0,00826	0,3868	0,076078	1,5
NIRO	2017	87	0,000608	0,338236	0,087718	1,5
NIRO	2018	88	-0,00466	0,235599	0,074084	1,5
NIRO	2019	114	-0,00517	0,279656	0,064898	1,5
NIRO	2020	147	0,014873	0,609936	0,056156	1,5
PLIN	2016	59	0,159418	1,007036	0,35845	0,75
PLIN	2017	71	0,060285	3,70096	0,348896	0,75

PERUSAHAAN	TAHUN	AUDEL	ROA	DER	TATO	KA
PLIN	2018	88	0,044793	3,093589	0,348979	0,75
PLIN	2019	87	0,044081	0,084009	0,168029	1
PLIN	2020	90	-0,0484	0,109102	0,076137	1
PPRO	2016	76	0,041394	1,973905	0,284994	1,5
PPRO	2017	50	0,039782	1,511932	0,237872	0,75
PPRO	2018	49	0,036707	1,831577	0,176071	0,75
PPRO	2019	49	0,019799	2,197468	0,139234	0,8
PPRO	2020	50	0,006374	3,090685	0,108726	1,333333
PUDP	2016	74	0,043024	0,6119	0,294788	1
PUDP	2017	51	0,012059	0,508667	0,262777	1
PUDP	2018	80	0,010675	0,447562	0,173913	1
PUDP	2019	80	0,006614	0,582915	0,131644	1
PUDP	2020	117	-0,04468	0,643702	0,104772	1
PWON	2016	83	0,085924	0,876109	0,245416	1
PWON	2017	78	0,085728	0,826114	0,259694	1
PWON	2018	84	0,113972	0,633921	0,29273	1
PWON	2019	130	0,123832	0,442068	0,281806	1
PWON	2020	98	0,150317	0,503453	0,151357	1
RBMS	2016	75	-0,03862	0,034775	0,100038	0,75
RBMS	2017	79	0,064331	0,241924	0,378909	0,75
RBMS	2018	78	0,00644	0,427138	0,327825	0,75
RBMS	2019	86	-0,02883	0,334686	0,110751	0,75
RBMS	2020	90	-0,05862	0,358545	0,032311	1
RDTX	2016	86	0,123206	0,149465	0,204772	1,333333
RDTX	2017	82	0,108858	0,109734	-0,18063	0,666667
RDTX	2018	79	0,106782	0,0921	0,166788	1
RDTX	2019	83	0,084224	0,107372	0,150093	1
RDTX	2020	118	0,07948	0,085656	0,138984	1
RODA	2016	76	0,017717	0,239475	0,154385	0,5
RODA	2017	82	0,011821	0,297319	0,085986	1
RODA	2018	85	0,000262	0,460342	0,064585	1
RODA	2019	149	-0,0699	0,60827	0,082803	1
RODA	2020	137	-0,0403	0,787793	0,029716	1
SMRA	2016	83	0,028634	1,548549	0,27284	0,75
SMRA	2017	85	0,023517	1,593175	0,265616	0,75
SMRA	2018	85	0,030379	1,57146	0,251829	0,75
SMRA	2019	86	0,025949	1,586047	0,248911	0,6
SMRA	2020	90	0,009325	1,743054	0,203791	0,6
TARA	2016	86	0,002605	0,157525	0,040409	1,5
TARA	2017	85	0,001034	0,171598	0,041834	1,5
TARA	2018	87	0,001007	0,065768	0,020914	1,5
TARA	2019	132	0,000921	0,067502	0,020137	1,5
TARA	2020	151	-0,01153	0,043606	0,008062	1,5

Lampiran 6. Data Sampel Observasi Setelah Outlier

PERUSAHAAN	TAHUN	AUDEL	ROA	DER	TATO	KA
APLN	2016	116	0,037379	1,578735	0,238982	1
APLN	2017	86	0,065019	1,504146	0,25845	1,5
APLN	2018	87	0,00839	1,423404	0,17252	1,5
APLN	2019	121	-0,00025	1,295144	0,128462	1,5
APLN	2020	113	0,003268	1,676421	0,16562	1,5
ASRI	2016	81	0,025792	1,80837	0,139638	0,6
ASRI	2017	74	0,066476	1,417961	0,191477	0,6
ASRI	2018	84	0,046846	1,187221	0,191029	0,6
ASRI	2019	94	0,04617	1,072886	0,162471	0,6
ASRI	2020	95	-0,04894	1,261504	0,065548	0,6
BEST	2016	81	0,064009	0,53513	0,166267	0,6
BEST	2017	66	0,084232	0,486155	0,182854	0,6
BEST	2018	77	0,066818	0,507703	0,160345	0,6
BEST	2019	58	0,059564	0,432051	0,149815	0,6
BEST	2020	85	0,017843	0,441973	0,038216	0,6
BIKA	2016	88	-0,03344	2,585991	0,278166	1
BIKA	2017	82	-0,01785	2,41329	0,202042	1
BIKA	2018	86	-0,0182	2,542711	0,173242	1
BIKA	2019	87	-0,03369	2,84084	0,167958	1
BIKA	2020	146	-0,03215	-10,2555	0,048749	1
BKDP	2016	86	-0,03415	0,438051	0,066504	0,75
BKDP	2017	74	-0,05894	0,567733	0,055067	0,75
BKDP	2018	77	-0,04801	0,647728	0,046632	0,75
BKDP	2019	90	-0,0368	0,623034	0,044146	0,75
BKDP	2020	123	-0,03809	0,643028	0,024134	0,6
BSDE	2016	48	0,052704	0,572387	0,175518	0,6
BSDE	2017	45	0,110922	0,573841	0,245654	0,6
BSDE	2018	46	0,027697	0,720265	0,135209	0,6
BSDE	2019	72	0,061772	0,622918	0,132992	0,6
BSDE	2020	74	0,008293	0,765622	0,107202	1
CTRA	2016	88	0,231813	1,033319	0,2436	1
CTRA	2017	87	0,203203	1,052077	0,212009	0,375
CTRA	2018	86	0,038683	1,060109	0,232453	0,375
CTRA	2019	99	0,035599	1,037884	0,215882	0,5
CTRA	2020	103	0,034678	1,248611	0,213933	0,428571
DILD	2016	86	0,024724	1,3411	0,205748	0,5
DILD	2017	85	0,02079	1,075443	0,176669	0,5
DILD	2018	85	0,014949	1,181752	0,186912	0,5
DILD	2019	84	0,029569	1,042538	0,188762	0,5
DILD	2020	119	0,006989	1,595673	0,189728	0,6
DMAS	2016	44	0,097127	0,056232	0,201606	0,5
DMAS	2017	45	0,087501	0,066388	0,17498	0,5
DMAS	2018	46	0,066176	0,043337	0,138432	0,5
DMAS	2019	43	0,174891	0,17261	0,350632	0,5
DMAS	2020	41	0,201241	0,221448	0,365963	0,5
DUTI	2016	48	0,086243	0,242447	0,215903	0,5
DUTI	2017	45	0,060239	0,268849	0,169603	0,5
DUTI	2018	46	0,08997	0,342858	0,191718	0,5
DUTI	2019	43	0,093101	0,30191	0,18613	0,75
DUTI	2020	74	0,046486	0,331397	0,125249	0,75
EMDE	2016	82	0,048221	0,98206	1,319107	0,6
EMDE	2017	68	0,056533	1,374573	0,245453	0,4
EMDE	2018	81	0,008424	1,605812	0,114821	0,6

PERUSAHAAN	TAHUN	AUDEL	ROA	DER	TATO	KA
EMDE	2019	71	-0,01509	1,776299	0,077909	0,6
EMDE	2020	120	-0,02347	3,475249	0,03727	0,6
GAMA	2016	88	0,000891	0,225202	0,040037	1,5
GAMA	2017	87	0,000352	0,277182	0,048469	1,5
GAMA	2018	88	0,001113	0,247942	0,055888	1,5
GAMA	2019	148	0,001517	0,260355	0,005372	1,5
GAMA	2020	151	-0,00949	0,290838	0,028825	1,5
GMTD	2016	48	0,069835	0,924314	0,231722	0,333333
GMTD	2017	50	0,05439	0,765628	0,191973	0,272727
GMTD	2018	43	0,049374	0,639719	0,203407	0,333333
GMTD	2019	100	0,064894	0,604705	0,178916	0,444444
GMTD	2020	113	-0,10627	0,687908	0,163811	0,333333
GWSA	2016	89	0,030164	0,073786	0,020545	1
GWSA	2017	87	0,026172	0,078538	0,012	1
GWSA	2018	87	0,02858	0,086674	0,018298	1
GWSA	2019	120	0,016596	0,08263	0,011638	1
GWSA	2020	118	-0,00726	0,08252	0,00427	1
INPP	2016	82	0,035048	0,2609	0,10888	0,6
INPP	2017	71	0,021629	0,574504	0,100763	0,75
INPP	2018	84	0,0186	0,598751	0,113022	0,75
INPP	2019	49	0,260039	0,261901	0,120392	0,6
INPP	2020	145	-0,06338	0,326585	0,050751	0,5
JRPT	2016	88	0,11954	0,729259	0,296469	0,6
JRPT	2017	79	0,117603	0,58499	0,267887	0,6
JRPT	2018	79	0,100039	0,574884	0,232893	0,6
JRPT	2019	80	0,092745	0,508266	0,223279	0,6
JRPT	2020	85	0,088089	0,457955	0,192961	1
KIJA	2016	86	0,038763	0,90363	0,286312	0,6
KIJA	2017	86	0,012014	0,909468	0,272252	0,6
KIJA	2018	86	0,009783	0,946924	0,235302	0,75
KIJA	2019	106	0,011067	0,931914	0,188076	0,75
KIJA	2020	88	0,004889	0,948831	0,196523	0,75
LPKR	2016	58	0,035878	1,065839	0,242443	0,5
LPKR	2017	94	0,032733	0,901258	0,216147	0,6
LPKR	2018	60	-0,02115	0,955492	0,233822	0,75
LPKR	2019	143	-0,0413	0,602253	0,234926	0,8
LPKR	2020	130	-0,18295	1,200146	0,223784	0,8
MDLN	2016	61	0,034503	1,204605	0,172407	0,6
MDLN	2017	46	0,040886	1,062841	0,21162	0,6
MDLN	2018	87	-0,00034	1,229565	0,13437	0,6
MDLN	2019	99	0,026087	1,22407	0,14248	0,6
MDLN	2020	148	-0,11864	2,518793	0,040916	0,6
MKPI	2016	48	0,180238	0,779911	0,416316	0,222222
MKPI	2017	52	0,173781	0,50014	0,378208	0,222222
MKPI	2018	59	0,146961	0,339584	0,320474	0,285714
MKPI	2019	59	0,085471	0,321904	0,262252	0,285714
MKPI	2020	77	0,033516	0,359464	0,163751	0,25
MTLA	2016	83	0,080486	0,571501	0,046422	0,5
MTLA	2017	85	0,110287	0,624961	0,286973	0,6
MTLA	2018	91	0,098451	0,510416	0,273915	0,6
MTLA	2019	99	0,079092	0,58639	0,248424	0,75
MTLA	2020	96	0,047086	0,455132	0,184496	0,6
MTSM	2016	86	-0,02794	0,132247	0,287122	0,75
MTSM	2017	82	-0,06561	0,154607	0,298033	1,5

PERUSAHAAN	TAHUN	AUDEL	ROA	DER	TATO	KA
MTSM	2018	84	-0,09015	0,197899	0,361112	1
MTSM	2019	139	-0,121	0,430098	0,390719	0,5
MTSM	2020	85	-0,11467	0,616733	0,306664	1,5
NIRO	2016	86	-0,00826	0,3868	0,076078	1,5
NIRO	2017	87	0,000608	0,338236	0,087718	1,5
NIRO	2018	88	-0,00466	0,235599	0,074084	1,5
NIRO	2019	114	-0,00517	0,279656	0,064898	1,5
NIRO	2020	147	0,014873	0,609936	0,056156	1,5
PLIN	2016	59	0,159418	1,007036	0,35845	0,75
PLIN	2017	71	0,060285	3,70096	0,348896	0,75
PLIN	2018	88	0,044793	3,093589	0,348979	0,75
PLIN	2019	87	0,044081	0,084009	0,168029	1
PLIN	2020	90	-0,0484	0,109102	0,076137	1
PPRO	2016	76	0,041394	1,973905	0,284994	1,5
PPRO	2017	50	0,039782	1,511932	0,237872	0,75
PPRO	2018	49	0,036707	1,831577	0,176071	0,75
PPRO	2019	49	0,019799	2,197468	0,139234	0,8
PPRO	2020	50	0,006374	3,090685	0,108726	1,333333
PUDP	2016	74	0,043024	0,6119	0,294788	1
PUDP	2017	51	0,012059	0,508667	0,262777	1
PUDP	2018	80	0,010675	0,447562	0,173913	1
PUDP	2019	80	0,006614	0,582915	0,131644	1
PUDP	2020	117	-0,04468	0,643702	0,104772	1
PWON	2016	83	0,085924	0,876109	0,245416	1
PWON	2017	78	0,085728	0,826114	0,259694	1
PWON	2018	84	0,113972	0,633921	0,29273	1
PWON	2019	130	0,123832	0,442068	0,281806	1
PWON	2020	98	0,150317	0,503453	0,151357	1
RBMS	2016	75	-0,03862	0,034775	0,100038	0,75
RBMS	2017	79	0,064331	0,241924	0,378909	0,75
RBMS	2018	78	0,00644	0,427138	0,327825	0,75
RBMS	2019	86	-0,02883	0,334686	0,110751	0,75
RBMS	2020	90	-0,05862	0,358545	0,032311	1
RDTX	2016	86	0,123206	0,149465	0,204772	1,333333
RDTX	2017	82	0,108858	0,109734	0,18063	0,666667
RDTX	2018	79	0,106782	0,0921	0,166788	1
RDTX	2019	83	0,084224	0,107372	0,150093	1
RDTX	2020	118	0,07948	0,085656	0,138984	1
RODA	2016	76	0,017717	0,239475	0,154385	0,5
RODA	2017	82	0,011821	0,297319	0,085986	1
RODA	2018	85	0,000262	0,460342	0,064585	1
RODA	2019	149	-0,0699	0,60827	0,082803	1
RODA	2020	137	-0,0403	0,787793	0,029716	1
SMRA	2016	83	0,028634	1,548549	0,27284	0,75
SMRA	2017	85	0,023517	1,593175	0,265616	0,75
SMRA	2018	85	0,030379	1,57146	0,251829	0,75
SMRA	2019	86	0,025949	1,586047	0,248911	0,6
SMRA	2020	90	0,009325	1,743054	0,203791	0,6
TARA	2016	86	0,002605	0,157525	0,040409	1,5
TARA	2017	85	0,001034	0,171598	0,041834	1,5
TARA	2018	87	0,001007	0,065768	0,020914	1,5
TARA	2019	132	0,000921	0,067502	0,020137	1,5
TARA	2020	151	-0,01153	0,043606	0,008062	1,5

Lampiran 7. Daftar perusahaan yang terkena uji outlier

Daftar Perusahaan yang terkena uji outlier

	KODE	NAMA PERUSAHAAN
1	DART	Duta Anggada Realty Tbk.
2	ELTY	Bakrieland Development Tbk.
3	MMLP	Mega Manunggal Property Tbk.
4	BKSL	Sentul City Tbk.
5	GPRA	Perdana Gapuraprima Tbk.
6	BAPA	Bekasi Asri Pemula Tbk.
7	BIPP	Bhuwanatala Indah Permai Tbk.
8	FMII	Fortune Mate Indonesia Tbk
9	LPCK	Lippo Cikarang Tbk
10	BCIP	Bumi Citra Permai Tbk.
11	LPLI	Star Pacific Tbk

Jumlah perusahaan 11 x 5 = 55 data observasi

Lampiran 8. Hasil Uji Model Sebelum Outlier

Uji Chow (Sebelum Outlier)

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	4.038483	(42,168)	0.0000
Cross-section Chi-square	150.058383	42	0.0000

Cross-section fixed effects test equation:

Dependent Variable: AUDEL
Method: Panel Least Squares
Date: 06/21/22 Time: 20:34
Sample: 2016 2020
Periods included: 5
Cross-sections included: 43
Total panel (balanced) observations: 215

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	85.25141	8.654836	9.850147	0.0000
ROA	-90.51385	32.18446	-2.812346	0.0054
DER	-2.544907	2.467003	-1.031578	0.3035
TATO	-45.30840	21.15129	-2.142111	0.0333
KA	23.82340	8.002113	2.977138	0.0033

R-squared	0.165336	Mean dependent var	93.23721
Adjusted R-squared	0.149437	S.D. dependent var	38.28612
S.E. of regression	35.30974	Akaike info criterion	9.989176
Sum squared resid	261823.3	Schwarz criterion	10.06756
Log likelihood	-1068.836	Hannan-Quinn criter.	10.02085
F-statistic	10.39953	Durbin-Watson stat	0.767524
Prob(F-statistic)	0.000000		

Uji Hausman (Sebelum Outlier)

Correlated Random Effects - Hausman Test
Equation: Untitled
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	1.360691	4	0.8510

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
ROA	-97.821367	-95.733385	137.707218	0.8588
DER	-3.853547	-3.534141	0.369797	0.5994
TATO	-28.170860	-33.786742	54.407399	0.4464
KA	15.966409	21.148781	91.931515	0.5889

Cross-section random effects test equation:

Dependent Variable: AUDEL
Method: Panel Least Squares
Date: 06/21/22 Time: 20:36
Sample: 2016 2020
Periods included: 5
Cross-sections included: 43
Total panel (balanced) observations: 215

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	89.92831	12.33853	7.288411	0.0000
ROA	-97.82137	32.54022	-3.006168	0.0031
DER	-3.853547	2.247855	-1.714322	0.0883
TATO	-28.17086	21.03757	-1.339074	0.1824
KA	15.96641	13.80714	1.156388	0.2492

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.584666	Mean dependent var	93.23721
Adjusted R-squared	0.470943	S.D. dependent var	38.28612
S.E. of regression	27.84790	Akaike info criterion	9.681928
Sum squared resid	130284.9	Schwarz criterion	10.41876
Log likelihood	-993.8072	Hannan-Quinn criter.	9.979644
F-statistic	5.141161	Durbin-Watson stat	1.491325
Prob(F-statistic)	0.000000		

Uji Lagrange-Multiplier

Lagrange Multiplier Tests for Random Effects

Null hypotheses: No effects

Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided
(all others) alternatives

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	59.83077 (0.0000)	90.43528 (0.0000)	150.2661 (0.0000)
Honda	7.735036 (0.0000)	9.509747 (0.0000)	12.19390 (0.0000)
King-Wu	7.735036 (0.0000)	9.509747 (0.0000)	11.36782 (0.0000)
Standardized Honda	8.134930 (0.0000)	11.14918 (0.0000)	8.638419 (0.0000)
Standardized King-Wu	8.134930 (0.0000)	11.14918 (0.0000)	9.947709 (0.0000)
Gourieroux, et al.	--	--	150.2661 (0.0000)



Lampiran 9. Hasil Uji Model Setelah Outlier

Uji Chow (Setelah Outlier)

Redundant Fixed Effects Tests
Equation: UJI_FEM
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	2.574461	(31,124)	0.0001
Cross-section Chi-square	79.503723	31	0.0000

Cross-section fixed effects test equation:
Dependent Variable: AUDEL
Method: Panel Least Squares
Date: 06/24/22 Time: 22:26
Sample: 2016 2020
Periods included: 5
Cross-sections included: 32
Total panel (balanced) observations: 160

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	80.73871	5.938943	13.59479	0.0000
ROA	-155.3046	27.74517	-5.597538	0.0000
DER	-2.715228	1.539623	-1.763567	0.0798
TATO	-13.14816	14.04913	-0.935870	0.3508
KA	17.10518	5.291073	3.232837	0.0015

R-squared	0.317645	Mean dependent var	85.27500
Adjusted R-squared	0.300036	S.D. dependent var	25.71468
S.E. of regression	21.51388	Akaike info criterion	9.006025
Sum squared resid	71741.32	Schwarz criterion	9.102125
Log likelihood	-715.4820	Hannan-Quinn criter.	9.045048
F-statistic	18.03866	Durbin-Watson stat	1.087585
Prob(F-statistic)	0.000000		

Uji Hausman (Setelah Outlier)

Correlated Random Effects - Hausman Test
Equation: UJI_REM
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	5.470050	4	0.2424

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
ROA	-224.409529	-184.428504	499.531095	0.0736
DER	-3.366679	-3.125148	0.235676	0.6188
TATO	-2.737528	-9.395797	48.418149	0.3386
KA	2.067506	13.156096	78.381165	0.2104

Cross-section random effects test equation:
Dependent Variable: AUDEL
Method: Panel Least Squares
Date: 06/24/22 Time: 22:37
Sample: 2016 2020
Periods included: 5
Cross-sections included: 32
Total panel (balanced) observations: 160

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	93.80380	9.681810	9.688664	0.0000
ROA	-224.4095	37.59409	-5.969277	0.0000
DER	-3.366679	1.524614	-2.208217	0.0291
TATO	-2.737528	15.57999	-0.175708	0.8608
KA	2.067506	10.95329	0.188757	0.8506

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.584845	Mean dependent var	85.27500
Adjusted R-squared	0.467665	S.D. dependent var	25.71468
S.E. of regression	18.76177	Akaike info criterion	8.896627
Sum squared resid	43648.49	Schwarz criterion	9.588541
Log likelihood	-675.7302	Hannan-Quinn criter.	9.177590
F-statistic	4.990968	Durbin-Watson stat	1.699863
Prob(F-statistic)	0.000000		

Uji Lagrange Multiplier (Setelah Outlier)

Lagrange Multiplier Tests for Random Effects

Null hypotheses: No effects

Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided
(all others) alternatives

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	13.85307 (0.0002)	63.39765 (0.0000)	77.25072 (0.0000)
Honda	3.721972 (0.0001)	7.962264 (0.0000)	8.262002 (0.0000)
King-Wu	3.721972 (0.0001)	7.962264 (0.0000)	8.751733 (0.0000)
Standardized Honda	4.141227 (0.0000)	9.359302 (0.0000)	4.920930 (0.0000)
Standardized King-Wu	4.141227 (0.0000)	9.359302 (0.0000)	7.023082 (0.0000)
Gourieroux, et al.	--	--	77.25072 (0.0000)



Lampiran 10. Uji Heteroskedastisitas Sebelum Uji Outlier

Uji Glesjer

Heteroskedasticity Test: Glejser
Null hypothesis: Homoskedasticity

F-statistic	2.607667	Prob. F(4,210)	0.0368
Obs*R-squared	10.17369	Prob. Chi-Square(4)	0.0376
Scaled explained SS	15.52603	Prob. Chi-Square(4)	0.0037

Test Equation:
Dependent Variable: ARESID
Method: Least Squares
Date: 06/21/22 Time: 20:58
Sample: 1 215
Included observations: 215

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	18.11852	6.365224	2.846485	0.0049
ROA	-33.31193	23.67015	-1.407339	0.1608
DER	-0.850209	1.814365	-0.468599	0.6398
TATO	-12.94899	15.55578	-0.832423	0.4061
KA	10.21573	5.885176	1.735841	0.0841

R-squared	0.047319	Mean dependent var	22.94294
Adjusted R-squared	0.029173	S.D. dependent var	26.35594
S.E. of regression	25.96865	Akaike info criterion	9.374638
Sum squared resid	141617.8	Schwarz criterion	9.453025
Log likelihood	-1002.774	Hannan-Quinn criter.	9.406310
F-statistic	2.607667	Durbin-Watson stat	0.903931
Prob(F-statistic)	0.036756		



Lampiran 11. Uji Heteroskedastisitas Setelah Uji Outlier

Uji Glesjer

Heteroskedasticity Test: Glejser
Null hypothesis: Homoskedasticity

F-statistic	2.359581	Prob. F(4,155)	0.0558
Obs*R-squared	9.183576	Prob. Chi-Square(4)	0.0567
Scaled explained SS	9.213494	Prob. Chi-Square(4)	0.0560

Test Equation:
Dependent Variable: ARESID
Method: Least Squares
Date: 06/24/22 Time: 22:44
Sample: 1 160
Included observations: 160

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	15.04863	3.537159	4.254440	0.0000
ROA	-29.28062	16.52467	-1.771934	0.0784
DER	-0.124857	0.916980	-0.136161	0.8919
TATO	-4.913672	8.367482	-0.587234	0.5579
KA	4.418077	3.151296	1.401987	0.1629

R-squared	0.057397	Mean dependent var	16.72261
Adjusted R-squared	0.033072	S.D. dependent var	13.03068
S.E. of regression	12.81340	Akaike info criterion	7.969611
Sum squared resid	25448.38	Schwarz criterion	8.065710
Log likelihood	-632.5689	Hannan-Quinn criter.	8.008633
F-statistic	2.359581	Durbin-Watson stat	1.415987
Prob(F-statistic)	0.055812		

Uji White

Heteroskedasticity Test: White
Null hypothesis: Homoskedasticity

F-statistic	1.593092	Prob. F(14,145)	0.0875
Obs*R-squared	21.32969	Prob. Chi-Square(14)	0.0935
Scaled explained SS	16.81348	Prob. Chi-Square(14)	0.2663

Test Equation:
Dependent Variable: RESID^2
Method: Least Squares
Date: 07/27/22 Time: 21:11
Sample: 1 160
Included observations: 160

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	243.6197	556.2260	0.437987	0.6620
ROA^2	12955.05	6158.218	2.103702	0.0371
ROA*DER	2182.536	1538.804	1.418333	0.1582
ROA*TATO	375.8795	7227.270	0.052009	0.9586
ROA*KA	1767.034	2617.893	0.674983	0.5008
ROA	-4585.596	3024.521	-1.516140	0.1317
DER^2	16.01847	10.22322	1.566871	0.1193
DER*TATO	-2095.038	740.5873	-2.828887	0.0053
DER*KA	0.370911	229.6398	0.001615	0.9987
DER	356.4252	237.3964	1.501393	0.1354
TATO^2	1030.344	811.8488	1.269133	0.2064
TATO*KA	-879.9569	1737.945	-0.506320	0.6134
TATO	1002.610	1942.038	0.516267	0.6065
KA^2	201.6044	431.9861	0.466692	0.6414
KA	-46.86571	966.9793	-0.048466	0.9614

R-squared	0.133311	Mean dependent var	448.3833
Adjusted R-squared	0.049630	S.D. dependent var	582.9760
S.E. of regression	568.3253	Akaike info criterion	15.61232
Sum squared resid	46834073	Schwarz criterion	15.90062
Log likelihood	-1233.986	Hannan-Quinn criter.	15.72939
F-statistic	1.593092	Durbin-Watson stat	1.692484
Prob(F-statistic)	0.087521		

Lampiran 12. Tabulasi audit delay

No	Kode	Tgl lap audit	Tgl lap keuangan	Audel	Tgl lap audit	Tgl lap keuangan	Audel	Tgl lap audit	Tgl lap keuangan	Audel	Tgl lap audit	Tgl lap keuangan	Audel	Tgl lap audit	Tgl lap keuangan	Audel
1	APLN	26-Apr	31-Des	116	27-Mar-18	31-Des	86	28-Mar-19	31-Des-18	87	30-Apr-20	31-Des-19	121	23-Apr-21	31-Des-20	113
2	ASRI	22-Mar-17	31-Des	81	15-Mar-18	31-Des	74	25-Mar-19	31-Des-18	84	03-Apr-20	31-Des-19	94	05-Apr-21	31-Des-20	95
3	BAPA	20-Mar-17	31-Des	79	01-Mar-18	31-Des	60	28-Mar-19	31-Des-18	87	22-Mei-20	31-Des-19	143	05-Mei-21	31-Des-20	125
4	BCIP	30-Mar-17	31-Des	89	29-Mar-18	31-Des	88	29-Mar-19	31-Des-18	88	30-Apr-20	31-Des-19	121	24-Mei-21	31-Des-20	144
5	BEST	22-Mar-17	31-Des	81	07-Mar-18	31-Des	66	18-Mar-19	31-Des-18	77	27-Feb-20	31-Des-19	58	26-Mar-21	31-Des-20	85
6	BIKA	29-Mar-17	31-Des	88	23-Mar-18	31-Des	82	27-Mar-19	31-Des-18	86	27-Mar-20	31-Des-19	87	26-Mei-21	31-Des-20	146
7	BIPP	20-Mar-17	31-Des	79	19-Mar-18	31-Des	78	28-Mar-19	31-Des-18	87	30-Apr-20	31-Des-19	121	25-Mei-21	31-Des-20	145
8	BKDP	27-Mar-17	31-Des	86	15-Mar-18	31-Des	74	18-Mar-19	31-Des-18	77	30-Mar-20	31-Des-19	90	03-Mei-21	31-Des-20	123
9	BKSL	16-Mar-17	31-Des	75	22-Mar-18	31-Des	81	27-Mar-19	31-Des-18	86	30-Apr-20	31-Des-19	121	15-Jun-21	31-Des-20	166
10	BSDE	17-Feb-17	31-Des	48	14-Feb-18	31-Des	45	15-Feb-19	31-Des-18	46	12-Mar-20	31-Des-19	72	15-Mar-21	31-Des-20	74
11	CTRA	29-Mar-17	31-Des	88	28-Mar-18	31-Des	87	27-Mar-19	31-Des-18	86	08-Apr-20	31-Des-19	99	13-Apr-21	31-Des-20	103
12	DART	27-Mar-17	31-Des	86	27-Mar-18	31-Des	86	28-Mar-19	31-Des-18	87	30-Jun-20	31-Des-19	182	10-Mei-21	31-Des-20	130
13	DILD	27-Mar-17	31-Des	86	26-Mar-18	31-Des	85	26-Mar-19	31-Des-18	85	24-Mar-20	31-Des-19	84	29-Apr-21	31-Des-20	119
14	DMAS	13-Feb-17	31-Des	44	14-Feb-18	31-Des	45	15-Feb-19	31-Des-18	46	12-Feb-20	31-Des-19	43	10-Feb-21	31-Des-20	41
15	DUTI	17-Feb-17	31-Des	48	14-Feb-18	31-Des	45	15-Feb-19	31-Des-18	46	12-Feb-20	31-Des-19	43	15-Mar-21	31-Des-20	74
16	ELTY	12-Jun-17	31-Des	163	08-Mei-18	31-Des	128	16-Sep-19	31-Des-18	259	26-Nov-20	31-Des-19	331	02-Nov-21	31-Des-20	306
17	EMDE	23-Mar-17	31-Des	82	09-Mar-18	31-Des	68	22-Mar-19	31-Des-18	81	11-Mar-20	31-Des-19	71	30-Apr-21	31-Des-20	120
18	FMII	27-Mar-17	31-Des	86	21-Mar-18	31-Des	80	22-Mar-19	31-Des-18	81	22-Mei-20	31-Des-19	143	28-Mei-21	31-Des-20	148
19	GAMA	29-Mar-17	31-Des	88	28-Mar-18	31-Des	87	29-Mar-19	31-Des-18	88	27-Mei-20	31-Des-19	148	31-Mei-21	31-Des-20	151
20	GMTD	17-Feb-17	31-Des	48	19-Feb-18	31-Des	50	12-Feb-19	31-Des-18	43	09-Apr-20	31-Des-19	100	23-Apr-21	31-Des-20	113
21	GPRA	27-Mar-17	31-Des	86	09-Mar-18	31-Des	68	20-Mar-19	31-Des-18	79	27-Apr-20	31-Des-19	118	27-Mei-21	31-Des-20	147
22	GWSA	30-Mar-17	31-Des	89	28-Mar-18	31-Des	87	28-Mar-19	31-Des-18	87	29-Apr-20	31-Des-19	120	28-Apr-21	31-Des-20	118
23	INPP	23-Mar-17	31-Des	82	12-Mar-18	31-Des	71	25-Mar-19	31-Des-18	84	18-Feb-20	31-Des-19	49	25-Mei-21	31-Des-20	145
24	JRPT	29-Mar-17	31-Des	88	20-Mar-18	31-Des	79	20-Mar-19	31-Des-18	79	20-Mar-20	31-Des-19	80	26-Mar-21	31-Des-20	85
25	KIJA	27-Mar-17	31-Des	86	27-Mar-18	31-Des	86	27-Mar-19	31-Des-18	86	15-Apr-20	31-Des-19	106	29-Mar-21	31-Des-20	88
26	LPCK	22-Feb-17	31-Des	53	04-Apr-18	31-Des	94	01-Mar-19	31-Des-18	60	20-Mei-20	31-Des-19	141	05-Mei-21	31-Des-20	125
27	LPKR	27-Feb-17	31-Des	58	04-Apr-18	31-Des	94	01-Mar-19	31-Des-18	60	22-Mei-20	31-Des-19	143	10-Mei-21	31-Des-20	130
28	LPLI	21-Mar-17	31-Des	80	26-Mar-18	31-Des	85	22-Mar-19	31-Des-18	81	26-Mei-20	31-Des-19	147	27-Apr-21	31-Des-20	117
29	MDLN	02-Mar-17	31-Des	61	15-Feb-18	31-Des	46	28-Mar-19	31-Des-18	87	08-Apr-20	31-Des-19	99	28-Mei-21	31-Des-20	148
30	MKPI	17-Feb-17	31-Des	48	21-Feb-18	31-Des	52	28-Feb-19	31-Des-18	59	28-Feb-20	31-Des-19	59	18-Mar-21	31-Des-20	77
31	MMLP	22-Mar-17	31-Des	81	29-Mar-18	31-Des	88	29-Mar-19	31-Des-18	88	31-Mar-20	31-Des-19	91	02-Agu-21	31-Des-20	214
32	MTLA	24-Mar-17	31-Des	83	26-Mar-18	31-Des	85	01-Apr-19	31-Des-18	91	08-Apr-20	31-Des-19	99	06-Apr-21	31-Des-20	96
33	MTSM	27-Mar-17	31-Des	86	23-Mar-18	31-Des	82	25-Mar-19	31-Des-18	84	18-Mei-20	31-Des-19	139	26-Mar-21	31-Des-20	85
34	NIRO	27-Mar-17	31-Des	86	28-Mar-18	31-Des	87	29-Mar-19	31-Des-18	88	23-Apr-20	31-Des-19	114	27-Mei-21	31-Des-20	147
35	PLIN	28-Feb-17	31-Des	59	12-Mar-18	31-Des	71	29-Mar-19	31-Des-18	88	27-Mar-20	31-Des-19	87	31-Mar-21	31-Des-20	90
36	PPO	17-Mar-17	31-Des	76	19-Feb-18	31-Des	50	18-Feb-19	31-Des-18	49	18-Feb-20	31-Des-19	49	19-Feb-21	31-Des-20	50
37	PUDP	15-Mar-17	31-Des	74	20-Feb-18	31-Des	51	21-Mar-19	31-Des-18	80	20-Mar-20	31-Des-19	80	27-Apr-21	31-Des-20	117
38	PWON	24-Mar-17	31-Des	83	19-Mar-18	31-Des	78	25-Mar-19	31-Des-18	84	09-Mei-20	31-Des-19	130	08-Apr-21	31-Des-20	98
39	RBMS	16-Mar-17	31-Des	75	20-Mar-18	31-Des	79	19-Mar-19	31-Des-18	78	26-Mar-20	31-Des-19	86	31-Mar-21	31-Des-20	90
40	RDTX	27-Mar-17	31-Des	86	23-Mar-18	31-Des	82	20-Mar-19	31-Des-18	79	23-Mar-20	31-Des-19	83	28-Apr-21	31-Des-20	118
41	RODA	17-Mar-17	31-Des	76	23-Mar-18	31-Des	82	26-Mar-19	31-Des-18	85	28-Mei-20	31-Des-19	149	17-Mei-21	31-Des-20	137
42	SMRA	24-Mar-17	31-Des	83	26-Mar-18	31-Des	85	26-Mar-19	31-Des-18	85	26-Mar-20	31-Des-19	86	31-Mar-21	31-Des-20	90
43	TARA	27-Mar-17	31-Des	86	26-Mar-18	31-Des	85	28-Mar-19	31-Des-18	87	11-Mei-20	31-Des-19	132	31-Mei-21	31-Des-20	151

Lampiran 13. Tabulasi Profitabilitas

No		2016			2017			2018		
		Net Income	Tot Asset	ROA	Net Income	Tot Asset	ROA	Net Income	Tot Asset	ROA
1	APLN	961.076.999	25.711.953.382	0,037	1.871.892.833	28.790.116.014	0,065	248.210.474	29.583.829.904	0,008
2	ASRI	520.649.362	20.186.130.682	0,026	1.377.949.750	20.728.430.487	0,066	978.665.528	20.890.925.564	0,047
3	BAPA	1.798.314.370	179.260.878.116	0,010	12.930.270.663	179.035.974.052	0,072	7.741.759.914	172.313.437.729	0,045
4	BCIP	49.759.771.038	789.137.743.984	0,063	54.801.407.402	843.447.229.256	0,065	50.193.454.290	849.799.701.092	0,059
5	BEST	338.312.377.520	5.285.373.116.850	0,064	481.720.076.387	5.719.000.999.540	0,084	420.291.318.452	6.290.126.551.391	0,067
6	BIKA	- 80.286.056.164	2.400.682.388.179	-0,033	- 42.388.989.135	2.374.443.387.792	-0,018	- 42.478.162.682	2.333.636.785.839	-0,018
7	BIPP	27.308.939.350	1.648.021.678.720	0,017	20.562.731.038	1.748.640.897.106	-0,012	79.203.069.270	2.063.247.282.902	-0,038
8	BKDP	- 26.813.170.783	785.095.652.150	-0,034	- 46.181.960.770	783.494.758.697	-0,059	- 36.654.139.665	763.537.440.279	-0,048
9	BKSL	562.230.562.000	11.359.506.311.011	0,049	466.871.374.097	14.977.041.120.833	0,031	376.063.389.204	16.252.732.184.207	0,023
10	BSDE	2.018.142.293.142	38.292.205.983.731	0,053	5.097.010.578.160	45.951.188.475.157	0,111	1.443.067.362.364	52.101.492.204.552	0,028
11	CTRA	6.739.315	29.072.250	0,232	6.442.797	31.706.163	0,203	1.326.395	34.289.017	0,039
12	DART	192.211.614	6.066.257.596	0,032	31.058.904	6.360.845.609	0,005	16.448.459	6.905.286.394	0,002
13	DILD	292.729.179.325	11.840.059.936.442	0,025	272.287.599.941	13.097.184.984.411	0,021	212.504.509.510	14.215.535.191.206	0,015
14	DMAS	757.966.240.055	7.803.851.935.273	0,097	653.712.307.668	7.470.941.557.319	0,088	496.324.615.703	7.500.033.435.372	0,066
15	DUTI	835.889.569.058	9.692.217.785.825	0,086	637.067.860.291	10.575.681.686.285	0,060	1.137.475.180.472	12.642.895.738.823	0,090
16	ELTY	- 547.264.547.124	14.063.747.826.017	-0,039	- 253.258.801.531	14.082.517.542.900	-0,018	- 2.480.648.273.260	13.606.180.006.238	0,182
17	EMDE	65.756.118.197	1.363.641.661.657	0,048	105.638.564.422	1.868.623.723.806	0,057	17.660.985.215	2.096.614.260.152	0,008
18	FMII	277.213.933.942	771.547.611.433	0,359	- 32.262.241.143	105.638.564.422	-0,305	6.746.028.700	940.955.391.343	0,007
19	GAMA	1.198.836.967	1.344.868.368.117	0,001	493.574.871	1.402.556.223.275	0,000	1.527.444.744	1.372.352.219.092	0,001
20	GMTD	85.839.474.168	1.229.172.450.340	0,070	67.591.690.548	1.242.714.753.944	0,054	61.858.876.552	1.252.862.156.022	0,049
21	GPRA	53.737.224.861	1.569.319.030.878	0,034	35.701.272.512	1.499.462.028.211	0,024	52.978.544.959	1.536.453.590.418	0,034
22	GWSA	210.038.384.736	6.963.273.062.204	0,030	188.463.044.931	7.200.861.383.403	0,026	214.092.032.349	7.491.033.825.272	0,029
23	INPP	180.697.292.740	5.155.753.396.983	0,035	144.220.164.480	6.667.921.476.644	0,022	129.545.853.851	6.964.734.840.779	0,019
24	JRPT	1.014.232.173	8.484.436.652	0,120	1.114.019.159	9.472.682.688	0,118	1.054.538.394	10.541.248.267	0,100
25	KIJA	416.061.311.203	10.733.598.205.115	0,039	135.353.256.019	11.266.320.312.348	0,012	115.286.125.452	11.783.772.244.027	0,010
26	LPCK	607.395.761.345	5.653.153.184.505	0,107	370.297	12.378.227	0,030	2.214.426	8.589.827	0,258
27	LPKR	1.636.156	45.603.683	0,036	1.858.325	56.772.116	0,033	1.053.510	49.806.410	-0,021
28	LPLI	- 213.024	2.107.765	-0,101	443.346	1.649.564	-0,269	325.768	1.311.731	-0,248
29	MDLN	501.679.359.486	14.540.108.285.179	0,035	596.924.704.158	14.599.669.337.351	0,041	5.228.879.628	15.227.479.982.230	0,000
30	MKPI	1.191.768.267.588	6.612.200.867.199	0,180	1.186.586.955.893	6.828.046.514.843	0,174	1.029.941.012.819	7.008.254.843.361	0,147
31	MMLP	399.202.211	3.965.769.441	0,101	292.082.689	5.363.669.399	0,054	281.176.297	6.091.322.807	0,046
32	MTLA	316.514.414	3.932.529.273	0,080	537.521.885	4.873.830.176	0,110	511.352.185	5.193.962.740	0,098
33	MTSM	- 2.364.989.125	84.641.766.703	-0,028	- 5.264.591.865	80.234.783.495	-0,066	- 6.773.263.691	75.129.492.493	-0,090
34	NIRO	- 31.336.684.656	3.791.983.263.313	-0,008	2.974.839.955	4.892.233.716.330	0,001	- 35.183.400.198	7.555.705.400.512	-0,005
35	PLIN	731.181.507	4.586.569.370	0,159	279.686.697	4.639.438.405	0,060	225.933.553	5.043.925.604	0,045
36	PPRO	365.357.635.400	8.826.283.788.338	0,041	499.655.987.671	12.559.932.322.129	0,040	604.770.296.377	16.475.720.486.285	0,037
37	PUDP	22.852.883.834	531.168.640.936	0,043	6.088.135.371	504.843.795.570	0,012	5.225.723.370	489.530.579.233	0,011
38	PWON	1.776.412.002	20.674.141.654	0,086	2.002.490.448	23.358.717.736	0,086	2.851.348.911	25.018.080.224	0,114
39	RBMS	- 6.468.179.715	167.489.721.098	-0,039	14.073.122.886	218.761.202.250	0,064	5.782.475.696	897.968.027.638	0,006
40	RDTX	258.948.179.433	2.101.753.788.854	0,123	248.246.602.835	2.280.461.717.989	0,109	269.784.513.505	2.526.489.781.165	0,107
41	RODA	60.746.115.712	3.428.743.677.749	0,018	41.945.895.680	3.548.567.553.465	0,012	1.044.499.360	3.980.849.234.878	0,000
42	SMRA	595.879.214	20.810.319.657	0,029	509.451.941	21.662.711.991	0,024	707.801.637	23.299.242.068	0,030
43	TARA	3.172.446.581	1.218.023.176.513	0,003	1.276.478.284	1.234.608.879.825	0,001	1.130.218.942	1.122.279.225.842	0,001

No	APLN	2019			2020		
		Net Income	Tot Asset	ROA	Net Income	Tot Asset	ROA
1	APLN	7.277.205	29.460.345.080	0,000	99.322.007	30.391.359.956	0,003
2	ASRI	1.010.862.506	21.894.272.005	0,046	1.038.777.043	21.226.814.871	-0,049
3	BAPA	3.784.922.625	143.136.436.717	0,026	1.402.540.271	142.306.771.029	-0,010
4	BCIP	23.165.511.249	867.065.425.451	0,027	12.967.288.111	909.264.462.663	0,014
5	BEST	381.180.620.142	6.399.477.523.890	0,060	112.092.181.624	6.282.180.229.732	0,018
6	BIKA	79.476.072.602	2.358.913.545.648	-0,034	102.655.361.477	3.192.672.527.435	-0,032
7	BIPP	9.721.394.445	2.167.012.633.198	-0,004	96.504.682.584	2.126.525.330.314	0,045
8	BKDP	30.540.331.282	830.006.852.234	-0,037	30.120.259.507	790.840.175.521	-0,038
9	BKSL	75.394.243.553	17.275.272.609.213	0,004	556.393.295.900	18.371.229.973.821	-0,030
10	BSDE	3.363.165.072.391	54.444.849.052.447	0,062	504.728.196.167	60.862.926.586.750	0,008
11	CTRA	1.288.534	36.196.024	0,036	1.361.287	39.255.187	0,035
12	DART	260.786.704	6.880.951.291	-0,038	401.019.530	6.656.120.982	-0,060
13	DILD	436.955.530.438	14.777.496.292.639	0,030	109.736.114.243	15.701.872.562.921	0,007
14	DMAS	1.332.142.725.979	7.616.971.029.620	0,175	1.358.826.509.717	6.752.233.240.104	0,201
15	DUTI	1.283.698.775.376	13.788.227.459.960	0,093	639.348.930.189	13.753.624.738.885	0,046
16	ELTY	779.561.928.532	12.329.520.357.728	-0,063	329.838	11.823.436	-0,028
17	EMDE	32.360.444.390	2.143.944.238.365	-0,015	57.588.917.386	2.454.054.273.495	-0,023
18	FMII	4.252.461.292	891.866.986.266	0,005	729.475.324	870.707.453.070	-0,001
19	GAMA	2.105.938.715	1.388.656.626.702	0,002	13.331.190.163	1.405.034.478.226	-0,009
20	GMTD	71.871.229.446	1.107.518.134.867	0,065	104.920.850.637	987.323.142.096	-0,106
21	GPRA	54.901.822.416	1.705.918.986.765	0,032	32.467.530.860	1.727.361.676.947	0,019
22	GWSA	126.153.430.091	7.601.642.820.703	0,017	54.758.440.562	7.543.459.452.387	-0,007
23	INPP	2.077.683.335.064	7.989.904.868.957	0,260	485.296.106.773	7.657.106.251.566	-0,063
24	JRPT	1.035.496.675	11.164.935.100	0,093	1.011.394.071	11.481.521.265	0,088
25	KIJA	134.850.001.192	12.184.611.579.312	0,011	59.644.504.385	12.200.175.979.870	0,005
26	LPCK	391.667	12.219.228	0,032	3.713.802	9.719.570	-0,382
27	LPKR	2.274.796	55.079.585	-0,041	9.488.927	51.865.480	-0,183
28	LPLI	55.990	1.004.419	-0,056	21.117	935.197	-0,023
29	MDLN	420.672.251.382	16.125.557.867.483	0,026	1.761.740.783.713	14.850.039.389.857	-0,119
30	MKPI	621.821.417.159	7.275.234.517.578	0,085	255.489.707.843	7.622.918.065.733	0,034
31	MMLP	273.191.737	6.755.553.584	0,040	89.620.182	6.726.005.150	-0,013
32	MTLA	483.046	6.107.364	0,079	279.339	5.932.483	0,047
33	MTSM	9.251.696.227	76.461.609.634	-0,121	8.361.858.322	72.921.362.051	-0,115
34	NIRO	42.559.055.148	8.238.835.052.515	-0,005	157.776.799.288	10.608.390.520.541	0,015
35	PLIN	553.125.837	12.548.031.316	0,044	571.947.824	11.815.911.491	-0,048
36	PPRO	387.761.851.468	19.584.680.576.433	0,020	118.492.055.239	18.588.970.471.992	0,006
37	PUDP	3.570.822.599	539.915.871.769	0,007	23.308.702.072	521.632.597.211	-0,045
38	PWON	3.231.425.298	26.095.153.343	0,124	3.977.211.311	26.458.805.377	0,150
39	RBMS	23.252.879.257	806.591.455.280	-0,029	44.580.275.345	760.445.865.842	-0,059
40	RDTX	235.473.625.941	2.795.788.452.762	0,084	236.139.042.448	2.971.061.771.714	0,079
41	RODA	273.385.731.273	3.911.163.391.136	-0,070	158.643.615.903	3.936.147.888.286	-0,040
42	SMRA	634.224.752	24.441.657.276	0,026	232.410.691	24.922.534.224	0,009
43	TARA	1.036.806.945	1.125.958.346.465	0,001	12.532.407.132	1.086.597.471.370	-0,012

Lampiran 14. Tabulasi Solvabilitas

No	2016			2017			2018			
	Total Debt	Total Equity	DER	Total Debt	Total Equity	DER	Total Debt	Total Equity	DER	
1	APLN	15.741.190.673	9.970.762.709	1,579	17.293.138.465	11.496.977.549	1,504	17.376.276.425	12.207.553.479	1,423
2	ASRI	12.998.285.601	7.187.845.081	1,808	12.155.738.907	8.572.691.580	1,418	11.339.568.456	9.551.357.108	1,187
3	BAPA	72.040.603.450	179.260.878.116	0,402	58.885.428.727	120.150.545.325	0,490	44.423.132.493	127.890.305.236	0,347
4	BCIP	483.773.183.279	305.364.560.705	1,584	483.271.261.150	360.175.968.109	1,342	439.430.278.694	410.369.422.399	1,071
5	BEST	1.814.537.354.523	3.390.835.762.307	0,535	1.870.815.438.091	3.848.185.561.449	0,486	2.118.132.306.800	4.171.994.244.591	0,508
6	BIKA	1.731.221.077.695	669.461.310.484	2,586	1.678.796.791.720	695.646.596.072	2,413	1.674.921.852.871	658.714.932.968	2,543
7	BIPP	444.202.117.934	1.203.819.560.786	0,369	534.787.535.126	1.213.853.361.980	0,441	932.018.121.876	1.131.229.161.026	0,824
8	BKDP	239.151.281.393	545.944.370.757	0,438	283.731.887.459	499.762.871.238	0,568	300.149.514.530	463.387.925.749	0,648
9	BKSL	4.189.257.402.891	7.160.248.908.120	0,585	5.034.486.488.719	9.942.554.632.114	0,506	5.631.606.614.993	10.621.125.569.214	0,530
10	BSDE	13.939.298.974.339	24.352.907.009.392	0,572	16.754.337.385.933	29.196.851.089.224	0,574	21.814.594.254.302	30.286.897.950.250	0,720
11	CTRA	14.774.323	14.297.927	1,033	16.255.398	15.450.765	1,052	17.644.741	16.644.276	1,060
12	DART	2.442.909.056	3.623.348.540	0,674	2.801.378.185	3.559.467.424	0,787	3.329.371.379	3.575.915.015	0,931
13	DILD	6.782.581.912.231	5.057.478.024.211	1,341	6.786.634.657.165	6.310.550.327.246	1,075	7.699.882.620.129	6.515.652.571.077	1,182
14	DMAS	415.467.051.316	7.388.384.883.957	0,056	465.103.754.344	7.005.837.802.975	0,066	311.529.808.844	7.188.503.626.528	0,043
15	DUTI	1.889.364.756.790	7.792.913.029.035	0,242	2.240.819.998.834	8.334.861.687.451	0,269	3.227.976.940.583	9.414.918.798.240	0,343
16	ELTY	7.664.921.550.384	6.398.826.257.633	1,198	7.918.961.982.887	6.163.555.560.013	1,285	3.946.607.867.564	9.659.572.138.674	0,409
17	EMDE	675.649.658.921	687.992.002.736	0,982	1.081.693.156.648	786.930.567.158	1,375	1.292.022.707.779	804.591.552.373	1,606
18	FMII	98.838.157.454	672.709.453.979	0,147	119.588.203.666	681.891.747.861	0,175	265.462.614.782	675.492.776.561	0,393
19	GAMA	247.197.419.367	1.097.670.948.750	0,225	304.391.699.654	1.098.164.523.621	0,277	272.660.250.727	1.099.691.968.365	0,248
20	GMTD	590.413.630.191	638.758.820.149	0,924	538.877.693.247	703.837.060.697	0,766	488.790.826.773	764.071.329.249	0,640
21	GPRA	559.139.315.183	1.010.179.715.695	0,554	466.150.356.014	1.033.311.672.197	0,451	454.440.028.598	1.082.013.561.820	0,420
22	GWSA	478.485.384.788	6.484.787.677.416	0,074	524.360.986.056	6.676.500.397.347	0,079	597.490.070.576	6.893.543.754.696	0,087
23	INPP	1.066.807.147.175	4.088.946.249.808	0,261	2.432.987.210.356	4.234.934.266.288	0,575	2.608.374.670.866	4.356.360.169.913	0,599
24	JRPT	3.578.037.749	4.906.398.903	0,729	3.496.187.155	5.976.495.533	0,585	3.847.899.580	6.693.348.687	0,575
25	KIJA	5.095.107.624.314	5.638.490.580.801	0,904	5.366.080.073.786	5.900.240.238.562	0,909	5.731.263.365.834	6.052.508.878.193	0,947
26	LPCK	1.410.461.654.803	4.242.691.529.702	0,332	4.657.491	7.720.736	0,603	1.695.594	6.894.233	0,246
27	LPKR	23.528.544	22.075.139	1,066	26.911.822	29.860.294	0,901	24.336.392	25.470.018	0,955
28	LPLI	328.317	1.779.448	0,185	313.462	1.336.102	0,235	301.397	1.010.334	0,298
29	MDLN	7.944.774.284.719	6.595.334.000.460	1,205	7.522.211.606.109	7.077.457.731.242	1,063	8.397.680.558.019	6.829.799.424.211	1,230
30	MKPI	2.897.296.559.011	3.714.904.308.188	0,780	2.276.438.836.762	4.551.607.678.081	0,500	1.776.589.738.461	5.231.665.104.900	0,340
31	MMLP	651.509.496	3.284.259.945	0,198	693.479.770	4.670.189.629	0,148	783.095.982	5.308.226.825	0,148
32	MTLA	1.430.126.743	2.502.402.530	0,572	1.874.477.930	2.999.352.246	0,625	1.755.200.333	3.438.762.407	0,510
33	MTSM	9.886.209.708	74.755.556.995	0,132	10.743.818.367	69.490.965.127	0,155	12.411.791.057	62.717.701.436	0,198
34	NIRO	818.301.197.063	2.115.565.048.197	0,387	1.236.499.805.113	3.655.733.911.217	0,338	1.440.688.937.326	6.115.016.463.186	0,236
35	PLIN	2.301.324.680	2.285.244.690	1,007	3.652.525.537	986.912.868	3,701	3.811.773.076	1.232.152.528	3,094
36	PPRO	5.858.373.083.290	2.967.910.705.047	1,974	7.559.823.781.195	5.000.108.540.934	1,512	10.657.152.475.402	5.818.568.010.883	1,832
37	PUDP	201.639.122.560	329.529.518.376	0,612	170.214.821.823	334.628.973.747	0,509	151.354.742.889	338.175.836.344	0,448
38	PWON	9.654.447.854	11.019.693.800	0,876	10.567.227.711	12.791.490.025	0,826	9.706.398.758	15.311.681.466	0,634
39	RBMS	5.615.874.579	161.489.721.098	0,035	42.614.232.845	176.146.969.405	0,242	268.758.850.964	629.209.176.674	0,427
40	RD TX	273.290.660.870	1.828.463.127.984	0,149	225.499.951.528	2.054.961.766.461	0,110	213.066.766.537	2.313.423.014.628	0,092
41	RODA	662.456.964.876	2.766.286.712.873	0,239	813.259.529.314	2.735.308.024.151	0,297	1.254.879.640.372	2.725.969.594.506	0,460
42	SMRA	12.644.764.172	8.165.555.485	1,549	13.308.969.928	8.353.742.063	1,593	14.238.537.503	9.060.704.565	1,571
43	TARA	165.757.986.444	1.052.265.190.069	0,158	180.826.802.445	1.053.782.077.380	0,172	69.255.452.233	1.053.023.773.609	0,066

No		2019			2020		
		Total Debt	Total Equity	DER	Total Debt	Total Equity	DER
1	APLN	16.624.399.470	12.835.945.610	1,295	19.036.134.922	11.355.225.034	1,676
2	ASRI	11.332.052.391	10.562.219.614	1,073	11.840.666.961	9.386.147.910	1,262
3	BAPA	7.526.048.716	135.610.387.941	0,055	8.098.923.359	134.207.847.670	0,060
4	BCIP	433.530.491.804	433.534.933.647	1,000	462.672.453.925	446.592.008.738	1,036
5	BEST	1.930.728.238.615	4.468.749.285.275	0,432	1.925.523.126.081	4.356.657.103.651	0,442
6	BIKA	1.744.747.483.289	614.166.062.359	2,841	3.537.619.359.533	344.946.832.098	-10,256
7	BIPP	1.045.504.866.617	1.121.507.766.581	0,932	919.581.439.010	1.206.943.891.304	0,762
8	BKDP	318.614.718.054	511.392.134.181	0,623	309.509.265.589	481.330.909.932	0,643
9	BKSL	6.578.349.800.074	10.696.922.809.139	0,615	8.121.131.006.426	10.250.098.967.395	0,792
10	BSDE	20.897.343.170.602	33.547.505.881.845	0,623	26.391.824.110.926	34.471.102.475.824	0,766
11	CTRA	18.434.456	17.761.568	1,038	21.797.659	17.457.528	1,249
12	DART	3.565.822.980	3.315.128.311	1,076	3.742.012.201	2.914.108.781	1,284
13	DILD	7.542.625.380.504	7.234.870.912.135	1,043	9.652.623.140.002	6.049.249.422.919	1,596
14	DMAS	1.121.231.243.313	6.495.739.786.307	0,173	1.224.176.089.310	5.528.057.150.794	0,221
15	DUTI	3.197.457.277.140	10.590.770.182.820	0,302	3.423.402.804.653	10.330.221.934.232	0,331
16	ELTY	3.519.571.183.711	8.809.949.174.017	0,399	3.387.644	8.435.792	0,402
17	EMDE	1.371.713.130.382	772.231.107.983	1,776	1.905.692.754.656	548.361.518.839	3,475
18	FMII	264.399.707.766	627.467.278.500	0,421	245.524.649.894	625.182.803.176	0,393
19	GAMA	286.858.719.622	1.101.797.907.080	0,260	316.567.761.309	1.088.466.716.917	0,291
20	GMTD	417.348.795.064	690.169.339.803	0,605	402.384.335.106	584.938.806.990	0,688
21	GPRA	573.167.523.724	1.132.751.463.041	0,506	674.113.858.270	1.053.247.818.677	0,640
22	GWSA	580.184.785.916	7.021.458.034.787	0,083	575.037.098.734	6.968.422.353.653	0,083
23	INPP	1.658.261.945.713	6.331.642.923.244	0,262	1.885.064.829.152	5.772.041.422.414	0,327
24	JRPT	3.762.437.184	7.402.497.916	0,508	3.606.436.882	7.875.084.383	0,458
25	KIJA	5.877.596.349.996	6.307.015.229.316	0,932	5.939.921.471.289	6.260.254.508.581	0,949
26	LPCK	1.336.706	10.882.522	0,123	3.140.408	6.579.162	0,477
27	LPKR	20.703.246	34.376.339	0,602	28.291.825	23.573.655	1,200
28	LPLI	207.648	796.771	0,261	195.934	739.263	0,265
29	MDLN	8.875.086.191.890	7.250.471.675.593	1,224	10.629.831.146.672	4.220.208.243.185	2,519
30	MKPI	1.771.631.581.519	5.503.602.936.059	0,322	2.015.619.366.153	5.607.298.699.580	0,359
31	MMLP	1.128.774.113	5.626.779.471	0,201	963.467.166	5.762.537.984	0,167
32	MTLA	2.257.513	3.849.851	0,586	1.855.546	4.076.937	0,455
33	MTSM	22.995.604.425	53.466.005.209	0,430	27.817.215.164	45.104.146.887	0,617
34	NIRO	1.800.514.797.893	6.438.320.254.622	0,280	4.019.064.322.188	6.589.326.198.353	0,610
35	PLIN	972.457.079	11.575.574.237	0,084	1.162.324.697	10.653.586.794	0,109
36	PPRO	13.459.622.235.742	6.125.058.340.691	2,197	14.044.750.475.360	4.544.219.996.632	3,091
37	PUDP	198.826.311.691	341.089.560.078	0,583	204.280.317.915	317.352.279.296	0,644
38	PWON	7.999.510.286	18.095.643.057	0,442	8.860.110.106	17.598.695.271	0,503
39	RBMS	202.261.071.362	604.330.383.918	0,335	200.695.757.269	559.750.108.573	0,359
40	RDTX	271.083.812.343	2.524.704.640.419	0,107	234.410.089.039	2.736.651.682.675	0,086
41	RODA	1.479.255.937.710	2.431.907.453.426	0,608	1.734.468.189.877	2.201.679.698.409	0,788
42	SMRA	14.990.297.354	9.451.359.922	1,586	15.836.845.684	9.085.688.540	1,743
43	TARA	71.151.218.511	1.054.060.580.554	0,068	45.402.041.449	1.041.195.429.921	0,044

Lampiran 15. Tabulasi Aktivitas aset

No		2016					2017				
		Total SALES/REV	TA AWAL (2015)	TA AKHIR	Average asset	TATO	Total Sales	TA AWAL(2016)	TA AKHIR	Average asset	TATO
1	APLN	6.006.952.123	24.559.174.988	25.711.953.382	25.135.564.185	0,239	7.043.036.602	25.711.953.382	28.790.116.014	27.251.034.698	0,258
2	ASRI	2.715.688.780	18.709.870.126	20.186.130.682	19.448.000.404	0,140	3.917.107.098	20.186.130.682	20.728.430.487	20.457.280.585	0,191
3	BAPA	34.022.502.954	175.743.601.667	179.260.878.116	177.502.239.892	0,192	46.437.737.073	179.260.878.116	179.035.974.052	179.148.426.084	0,259
4	BCIP	227.824.738.771	672.554.159.879	789.137.743.984	730.845.951.932	0,312	189.037.576.143	789.137.743.984	843.447.229.256	816.292.486.620	0,232
5	BEST	824.408.087.980	4.631.315.439.422	5.285.373.116.850	4.958.344.278.136	0,166	1.006.096.715.440	5.285.373.116.850	5.719.000.999.540	5.502.187.058.195	0,183
6	BIKA	631.183.291.034	2.137.499.950.786	2.400.682.388.179	2.269.091.169.483	0,278	482.386.824.523	2.400.682.388.179	2.374.443.387.792	2.387.562.887.986	0,202
7	BIPP	113.883.200.419	1.324.396.226.004	1.648.021.678.720	1.486.208.952.362	0,077	108.781.215.028	1.648.021.678.720	1.748.640.897.106	1.698.331.287.913	0,064
8	BKDP	52.413.771.234	791.161.825.436	785.095.652.150	788.128.738.793	0,067	43.188.508.734	785.095.652.150	783.494.758.697	784.295.205.424	0,055
9	BKSL	1.206.574.998.918	11.145.896.809.593	11.359.506.311.011	11.252.701.560.302	0,107	1.632.484.966.262	11.359.506.311.011	14.977.041.120.833	13.168.273.715.922	0,124
10	BSDE	6.521.770.279.079	36.022.148.489.646	38.292.205.983.731	37.157.177.236.689	0,176	10.347.343.192.163	38.292.205.983.731	45.951.188.475.157	42.121.697.229.444	0,246
11	CTRA	6.739.315	26.258.718	29.072.250	27.665.484	0,244	6.442.797	29.072.250	31.706.163	30.389.207	0,212
12	DART	754.737.513	5.739.863.241	6.066.257.596	5.903.060.419	0,128	445.956.264	6.066.257.596	6.360.845.609	6.213.551.603	0,072
13	DILD	2.276.459.607.316	10.288.572.076.882	11.840.059.936.442	11.064.316.006.662	0,206	2.202.820.510.610	11.840.059.936.442	13.097.184.984.411	12.468.622.460.427	0,177
14	DMAS	1.593.793.682.966	8.007.121.008.539	7.803.851.935.273	7.905.486.471.906	0,202	1.336.390.680.684	7.803.851.935.273	7.470.941.557.319	7.387.562.846.296	0,175
15	DUTI	2.019.459.161.815	9.014.911.216.451	9.692.217.785.825	9.353.564.501.138	0,216	1.718.746.728.686	9.692.217.785.825	10.575.681.686.285	10.133.949.736.055	0,170
16	ELTY	1.688.247.885.987	14.688.816.418.463	14.063.747.826.017	14.376.282.122.240	0,117	1.239.228.442.094	14.063.747.826.017	14.082.517.542.900	14.073.132.684.459	0,088
17	EMDE	330.444.925.707	1.196.040.969.781	1.363.641.661.657	1.279.841.315.719	1,319	396.684.909.930	1.363.641.661.657	1.868.623.723.806	1.616.132.692.732	0,245
18	FMII	402.073.435.600	584.000.536.156	771.547.611.433	677.774.073.795	0,593	35.261.236.363	771.547.611.433	105.638.564.422	438.593.087.928	0,080
19	GAMA	53.677.931.667	1.336.562.720.363	1.344.868.368.117	1.340.715.544.240	0,040	66.581.958.479	1.344.868.368.117	1.402.556.223.275	1.373.712.295.696	0,048
20	GMTD	290.018.897.961	1.273.990.253.786	1.229.172.450.340	1.251.581.352.063	0,232	237.267.562.075	1.229.172.450.340	1.242.714.753.944	1.235.943.602.142	0,192
21	GPRA	429.022.624.427	1.574.174.572.164	1.569.319.030.878	1.571.746.801.521	0,273	366.751.537.542	1.569.319.030.878	1.499.462.028.211	1.534.390.529.545	0,239
22	GWSA	141.439.630.076	6.805.277.762.308	6.963.273.062.204	6.884.275.412.256	0,021	84.985.760.705	6.963.273.062.204	7.200.861.383.403	7.082.067.222.804	0,012
23	INPP	547.492.009.881	4.901.062.529.658	5.155.753.396.983	5.028.407.963.321	0,109	595.692.044.724	5.155.753.396.983	6.667.921.476.644	5.911.837.436.814	0,101
24	JRPT	2.381.022.659	7.578.101.438	8.484.436.652	8.031.269.045	0,296	2.405.242.304	8.484.436.652	9.472.682.688	8.978.559.670	0,268
25	KIJA	2.931.015.007.454	9.740.694.660.705	10.733.598.205.115	10.237.146.432.910	0,286	2.994.759.224.061	10.733.598.205.115	11.266.320.312.348	10.999.959.258.732	0,272
26	LPCK	1.544.898.127.282	5.476.757.336.509	5.653.153.184.505	5.564.955.260.507	0,278	1.501.178	5.653.153	12.378.227	9.015.690	0,167
27	LPKR	10.537.827	41.326.558	45.603.683	43.465.121	0,242	11.064.119	45.603.683	56.772.116	51.187.900	0,216
28	LPLI	86.161	2.443.150	2.107.765	2.275.458	0,038	90.689	2.107.765	1.649.564	1.878.665	0,048
29	MDLN	2.360.530.874.951	12.843.050.665.229	14.540.108.285.179	13.691.579.475.204	0,172	3.083.280.637.693	14.540.108.285.179	14.599.669.337.351	14.569.888.811.265	0,212
30	MKPI	2.564.831.067.149	5.709.371.372.467	6.612.200.867.199	6.160.786.119.833	0,416	2.541.602.115.027	6.612.200.867.199	6.828.046.514.843	6.720.123.691.021	0,378
31	MMLP	1.143.372.190	3.204.320.620	3.965.769.441	3.585.045.031	0,319	208.794.196	3.965.769.441	5.363.669.399	4.664.719.420	0,045
32	MTLA	175.319.744	3.620.742.578	3.932.529.273	3.776.635.926	0,046	1.263.595.248	3.932.529.273	4.873.830.176	4.403.179.725	0,287
33	MTSM	24.809.405.083	88.172.596.470	84.641.766.703	86.407.181.587	0,287	24.569.351.300	84.641.766.703	80.234.783.495	82.438.275.099	0,298
34	NIRO	263.633.645.672	3.138.623.297.753	3.791.983.263.313	3.465.303.280.533	0,076	380.879.695.331	3.791.983.263.313	4.892.233.716.330	4.342.108.489.822	0,088
35	PLIN	1.659.204.584	4.671.089.985	4.586.569.370	4.628.829.678	0,358	1.609.456.677	4.586.569.370	4.639.438.405	4.613.003.888	0,349
36	PPRO	2.015.654.898.330	5.318.956.732.653	8.826.283.788.338	7.072.620.260.496	0,285	2.543.592.912.105	8.826.283.788.338	12.559.932.322.129	10.693.108.055.234	0,238
37	PUDP	144.016.776.007	445.919.320.351	531.168.640.936	488.543.980.644	0,295	136.120.329.878	531.168.640.936	504.843.795.570	518.006.218.253	0,263
38	PWON	4.841.104.813	18.778.122.467	20.674.141.654	19.726.132.061	0,245	5.717.537.579	20.674.141.654	23.358.717.736	22.016.429.695	0,260
39	RBMS	17.945.077.363	191.275.595.985	167.489.721.098	179.382.658.542	0,100	73.176.900.000	167.489.721.098	218.761.202.250	193.125.461.674	0,379
40	RDX	406.872.943.034	1.872.158.609.529	2.101.753.788.854	1.986.956.199.192	0,205	395.780.873.819	2.101.753.788.854	2.280.461.717.989	2.191.107.753.422	0,181
41	RODA	514.177.471.849	3.232.242.644.731	3.428.743.677.749	3.330.493.161.240	0,154	299.974.293.110	3.428.743.677.749	3.548.567.553.465	3.488.655.615.607	0,086
42	SMRA	5.397.948.907	18.758.262.022	20.810.319.657	19.784.290.840	0,273	5.640.751.809	20.810.319.657	21.662.711.991	21.236.515.824	0,266
43	TARA	50.762.079.330	1.294.372.965.059	1.218.023.176.513	1.256.198.070.786	0,040	51.301.768.863	1.218.023.176.513	1.234.608.879.825	1.226.316.028.169	0,042

		2018					2019					2020				
No	Total Sales	TA AWAL (2017)	TA AKHIR	Average asset	TATO	Total Sales	TA AWAL (2018)	TA AKHIR	Average asset	TATO	Total Sales	TA AWAL	TA AKHIR	Average asset	TATO	
1	APLN	5.035.325.429	28.790.116.014	29.583.829.904	29.186.972.959	0,173	3.792.475.607	29.583.829.904	29.460.345.080	29.522.087.492	0,128	4.956.324.696	29.460.345.080	30.391.359.956	29.925.852.518	0,166
2	ASRI	3.975.258.160	20.728.430.487	20.890.925.564	20.809.678.026	0,191	3.475.677.175	20.890.925.564	21.894.272.005	21.392.598.785	0,162	1.413.251.961	21.894.272.005	21.226.814.871	21.560.543.438	0,066
3	BAPA	28.451.499.193	179.035.974.052	172.313.437.729	175.674.705.891	0,162	24.233.788.566	172.313.437.729	143.136.436.717	157.724.937.223	0,154	9.518.983.284	143.136.436.717	142.306.771.029	142.721.603.873	0,067
4	BCIP	200.658.519.501	843.447.229.256	849.799.701.092	846.623.465.174	0,237	131.094.399.577	849.799.701.092	867.065.425.451	858.432.563.272	0,153	73.155.228.143	867.065.425.451	909.264.462.663	888.164.944.057	0,082
5	BEST	962.801.481.480	5.719.000.999.540	6.290.126.551.391	6.004.563.775.466	0,160	950.545.546.999	6.290.126.551.391	6.399.477.523.890	6.344.802.037.641	0,150	242.320.700.845	6.399.477.523.890	6.282.180.229.732	6.340.828.876.811	0,038
6	BIKA	407.818.436.673	2.374.443.387.792	2.333.636.785.839	2.354.040.086.816	0,173	394.076.483.099	2.333.636.785.839	2.358.913.545.648	2.346.275.165.744	0,168	135.317.894.251	2.358.913.545.648	3.192.672.527.435	2.775.793.036.542	0,049
7	BIPP	130.613.332.148	1.748.640.897.106	2.063.247.282.902	1.905.940.090.004	0,069	330.897.278.808	2.063.247.282.902	2.167.012.633.198	2.115.129.958.050	0,156	529.839.404.669	2.167.012.633.198	2.126.525.330.314	2.146.768.981.756	0,247
8	BKDP	36.070.319.372	783.494.758.697	763.537.440.279	773.516.099.488	0,047	35.174.135.994	763.537.440.279	830.006.852.234	796.772.146.257	0,044	19.558.738.651	830.006.852.234	790.840.175.521	810.423.513.878	0,024
9	BKSL	1.316.805.554.419	14.977.041.120.833	16.252.732.184.207	15.614.886.652.520	0,084	951.421.027.715	16.252.732.184.207	17.275.272.609.213	16.764.002.396.710	0,057	451.847.226.952	17.275.272.609.213	18.371.229.973.821	17.823.251.291.517	0,025
10	BSDE	6.628.782.185.908	45.951.188.475.157	52.101.492.204.552	49.026.340.339.855	0,135	7.084.884.038.574	52.101.492.204.552	54.444.849.052.447	53.273.170.628.500	0,133	6.180.589.066.059	54.444.849.052.447	60.862.926.586.750	57.653.887.819.599	0,107
11	CTRA	7.670.405	31.706.163	34.289.017	32.997.590	0,232	7.608.237	34.289.017	36.196.024	35.242.521	0,216	8.070.737	36.196.024	39.255.187	37.725.606	0,214
12	DART	379.418.062	6.360.845.609	6.905.286.394	6.633.066.002	0,057	461.440.807	6.905.286.394	6.880.951.291	6.893.118.843	0,067	324.131.001	6.880.951.291	6.656.120.982	6.768.536.137	0,048
13	DILD	2.552.536.173.132	13.097.184.984.411	14.215.535.191.206	13.656.360.087.809	0,187	2.736.388.551.409	14.215.535.191.206	14.777.496.292.639	14.496.515.741.923	0,189	2.891.388.396.351	14.777.496.292.639	15.701.872.562.921	15.239.684.427.780	0,190
14	DMAS	1.036.229.521.794	7.470.941.557.319	7.500.033.435.372	7.485.487.496.346	0,138	2.650.255.153.377	7.500.033.435.372	7.616.971.029.620	7.558.502.232.496	0,351	2.629.300.300.189	7.616.971.029.620	6.752.233.240.104	7.184.602.134.862	0,366
15	DUTI	2.225.704.530.841	10.575.681.686.285	12.642.895.738.823	11.609.288.712.554	0,192	2.459.812.402.375	12.642.895.738.823	13.788.227.459.960	13.215.561.599.392	0,186	1.724.797.535.246	13.788.227.459.960	13.753.624.738.885	13.770.926.099.423	0,125
16	ELTY	1.096.389.373.607	14.082.517.542.900	13.606.180.006.238	13.844.348.774.569	0,079	977.548.208.323	13.606.180.006.238	12.329.520.357.728	12.967.850.181.983	0,075	616.211	12.329.520	11.823.436	12.076.478	0,051
17	EMDE	227.645.690.310	1.868.623.723.806	2.096.614.260.152	1.982.618.991.979	0,115	165.189.625.230	2.096.614.260.152	2.143.944.238.365	2.120.279.249.259	0,078	85.684.403.962	2.143.944.238.365	2.454.054.273.495	2.298.999.255.930	0,037
18	FMII	43.232.413.637	105.638.564.422	940.955.391.343	523.296.977.883	0,083	84.249.947.508	940.955.391.343	891.866.986.266	916.411.188.805	0,092	51.320.798.915	891.866.986.266	870.707.453.070	881.287.219.668	0,058
19	GAMA	77.542.232.036	1.402.556.223.275	1.372.352.219.092	1.387.454.221.184	0,056	7.415.922.110	1.372.352.219.092	1.388.656.626.702	1.380.504.422.897	0,005	40.264.350.922	1.388.656.626.702	1.405.034.478.226	1.396.845.552.464	0,029
20	GMTD	253.808.572.531	1.242.714.753.944	1.252.862.156.022	1.247.788.454.983	0,203	211.154.716.963	1.252.862.156.022	1.107.518.134.867	1.180.190.145.445	0,179	171.579.489.556	1.107.518.134.867	987.323.142.096	1.047.420.638.482	0,164
21	GPRA	435.573.970.378	1.499.462.028.211	1.536.453.590.418	1.517.957.809.315	0,287	397.699.225.488	1.536.453.590.418	1.705.918.986.765	1.621.186.288.592	0,245	323.797.082.016	1.705.918.986.765	1.727.361.676.947	1.716.640.331.856	0,189
22	GWSA	134.413.002.800	7.200.861.383.403	7.491.033.825.272	7.345.947.604.338	0,018	87.824.837.112	7.491.033.825.272	7.601.642.820.703	7.546.338.322.988	0,012	32.332.146.290	7.601.642.820.703	7.543.459.452.387	7.572.551.136.545	0,004
23	INPP	770.398.351.932	6.667.921.476.644	6.964.734.840.779	6.816.328.158.712	0,113	900.208.787.095	6.964.734.840.779	7.989.904.868.957	7.477.319.854.868	0,120	397.049.690.531	7.989.904.868.957	7.657.106.251.566	7.823.505.960.262	0,051
24	JRPT	2.330.550.693	9.472.682.688	10.541.248.267	10.006.965.478	0,233	2.423.269.696	10.541.248.267	11.164.935.100	10.853.091.684	0,223	2.184.941.986	11.164.935.100	11.481.521.265	11.323.228.183	0,193
25	KIJA	2.711.870.473.438	11.266.320.312.348	11.783.772.244.027	11.525.046.278.188	0,235	2.253.944.326.651	11.783.772.244.027	12.184.611.579.312	11.984.191.911.670	0,188	2.396.086.017.034	12.184.611.579.312	12.200.175.979.870	12.192.393.779.591	0,197
26	LPCK	2.209.581	12.378.227	8.589.827	10.484.027	0,211	1.694.809	8.589.827	12.219.228	10.404.528	0,163	1.844.373	12.219.228	9.719.570	10.969.399	0,168
27	LPKR	12.460.224	56.772.116	49.806.410	53.289.263	0,234	12.320.248	49.806.410	55.079.585	52.442.998	0,235	11.966.299	55.079.585	51.865.480	53.472.533	0,224
28	LPLI	83.375	1.649.564	1.311.731	1.480.648	0,056	64.235	1.311.731	1.004.419	1.158.075	0,055	14.937	1.004.419	935.197	969.808	0,015
29	MDLN	2.003.942.438.159	14.599.669.337.351	15.227.479.982.230	14.913.574.659.791	0,134	2.233.597.947.071	15.227.479.982.230	16.125.557.867.483	15.676.518.924.857	0,142	633.703.029.365	16.125.557.867.483	14.850.039.389.857	15.487.798.628.670	0,041
30	MKPI	2.217.086.119.506	6.828.046.514.843	7.008.254.843.361	6.918.150.679.102	0,320	1.872.934.497.082	7.008.254.843.361	7.275.234.517.578	7.141.744.680.470	0,262	1.219.793.949.348	7.275.234.517.578	7.622.918.065.733	7.449.076.291.656	0,164
31	MMLP	299.234.087	5.363.669.399	6.091.322.807	5.727.496.103	0,052	333.987.373	6.091.322.807	6.755.553.584	6.423.438.196	0,052	336.776.801	6.755.553.584	6.726.005.150	6.740.779.367	0,050
32	MTLA	1.378.861.622	4.873.830.176	5.193.962.740	5.033.896.458	0,274	1.403.758	5.193.963	6.107.364	5.650.664	0,248	1.110.650	6.107.364	5.932.483	6.019.924	0,184
33	MTSM	28.051.942.672	80.234.783.495	75.129.492.493	77.682.137.994	0,361	29.614.763.971	75.129.492.493	76.461.609.634	75.795.551.064	0,391	22.905.174.633	76.461.609.634	72.921.362.051	74.691.485.843	0,307
34	NIRO	461.094.379.950	4.892.233.716.330	7.555.705.400.512	6.223.969.558.421	0,074	512.516.477.175	7.555.705.400.512	8.238.835.052.515	7.897.270.226.514	0,065	529.195.143.400	8.238.835.052.515	10.608.390.520.541	9.423.612.786.528	0,056
35	PLIN	1.689.647.742	4.639.438.405	5.043.925.604	4.841.682.005	0,349	1.477.975.543	5.043.925.604	12.548.031.316	8.795.978.460	0,168	927.495.382	12.548.031.316	11.815.911.491	12.181.971.404	0,076
36	PPRO	2.556.174.514.577	12.559.932.322.129	16.475.720.486.285	14.517.826.404.207	0,176	2.510.417.039.278	16.475.720.486.285	19.584.680.576.433	18.030.200.531.359	0,139	2.075.242.421.357	19.584.680.576.433	18.588.970.471.992	19.086.825.524.213	0,109
37	PUDP	86.467.331.474	504.843.795.570	489.530.579.233	497.187.187.402	0,174	67.760.136.367	489.530.579.233	539.915.871.769	514.723.225.501	0,132	55.610.141.999	539.915.871.769	521.632.597.211	530.774.234.490	0,105
38	PWON	7.080.668.385	23.358.717.736	25.018.080.224	24.188.398.980	0,293	7.202.001.193	25.018.080.224	26.095.153.343	25.556.616.784	0,282	3.977.211.311	26.095.153.343	26.458.805.377	26.276.979.360	0,151
39	RBMS	183.045.980.412	218.761.202.250	897.968.027.638	558.364.614.944	0,328	94.390.791.317	897.968.027.638	806.591.455.280	852.279.741.459	0,111	25.316.005.286	806.591.455.280	760.445.865.842	783.518.660.561	0,032
40	RDTX	400.870.293.046	2.280.461.717.989	2.526.489.781.165	2.403.475.749.577	0,167	399.418.917.052	2.526.489.781.165	2.795.788.452.762	2.661.139.116.964	0,150	400.749.812.577	2.795.788.452.762	2.971.061.771.714	2.883.425.112.238	0,139
41	RODA	243.144.363.317	3.548.567.553.465	3.980.849.234.878	3.764.708.394.172	0,065	326.740.872.357	3.980.849.234.878	3.911.163.391.136	3.946.006.313.007	0,083	116.594.281.314	3.911.163.391.136	3.936.147.888.286	3.923.655.639.711	0,030
42	SMRA	5.661.360.114	21.662.711.991	23.299.242.068	22.480.977.030	0,252	5.941.625.762	23.299.242.068	24.441.657.276	23.870.449.672	0,249	5.029.984.099	24.441.657.276	24.922.534.224	24.682.095.750	0,204
43	TARA	2														

Lampiran 16. Tabulasi Komite Audit

No	kode	2016			2017			2018			2019			2020		
		Total audit komite	Total dewan komisaris	KA	Total audit komite	Total dewan komisaris	KA	Total audit komite	Total dewan komisaris	KA	Total audit komite	Total dewan komisaris	KA	Total audit komite	Total dewan komisaris	KA
1	APLN	3	3	1	3	2	1,5	3	2	1,5	3	2	1,5	3	2	1,5
2	ASRI	3	5	0,6	3	5	0,6	3	5	0,6	3	5	0,6	3	5	0,6
3	BAPA	3	3	1	2	3	0,667	2	3	0,667	2	3	0,667	3	2	1,5
4	BCIP	3	3	1	3	3	1	3	4	0,75	3	4	0,75	3	4	0,75
5	BEST	3	5	0,6	3	5	0,6	3	5	0,6	3	5	0,6	3	5	0,6
6	BIKA	3	3	1	3	3	1	3	3	1	3	3	1	3	3	1
7	BIPP	3	3	1	3	3	1	3	3	1	3	3	1	3	3	1
8	BKDP	3	4	0,75	3	4	0,75	3	4	0,75	3	4	0,75	3	5	0,6
9	BKSL	4	6	0,667	3	6	0,5	3	6	0,5	3	4	0,75	3	3	1
10	BSDE	3	5	0,6	3	5	0,6	3	5	0,6	3	5	0,6	3	3	1
11	CTRA	3	3	1	3	8	0,375	3	8	0,375	3	6	0,5	3	7	0,4286
12	DART	3	3	1	3	3	1	3	3	1	3	3	1	3	3	1
13	DILD	3	6	0,5	3	6	0,5	3	6	0,5	3	6	0,5	3	5	0,6
14	DMAS	3	6	0,5	3	6	0,5	3	6	0,5	3	6	0,5	3	6	0,5
15	DUTI	3	6	0,5	3	6	0,5	3	6	0,5	3	4	0,75	3	4	0,75
16	ELTY	3	3	1	3	3	1	3	3	1	3	3	1	3	3	1
17	EMDE	3	5	0,6	2	5	0,4	3	5	0,6	3	5	0,6	3	5	0,6
18	FMII	3	3	1	3	3	1	3	3	1	3	3	1	3	3	1
19	GAMA	3	2	1,5	3	2	1,5	3	2	1,5	3	2	1,5	3	2	1,5
20	GMTD	3	9	0,333	3	11	0,273	3	9	0,333	4	9	0,444	3	9	0,3333
21	GPRA	3	3	1	3	3	1	2	3	0,667	3	4	0,75	3	5	0,6
22	GWSA	3	3	1	3	3	1	3	3	1	3	3	1	3	3	1
23	INPP	3	5	0,6	3	4	0,75	3	4	0,75	3	5	0,6	3	6	0,5
24	JRPT	3	5	0,6	3	5	0,6	3	5	0,6	3	5	0,6	3	3	1
25	KIJA	3	5	0,6	3	5	0,6	3	4	0,75	3	4	0,75	3	4	0,75
26	LPCK	3	7	0,429	3	6	0,5	3	5	0,6	3	5	0,6	3	6	0,5
27	LPKR	3	6	0,5	3	5	0,6	3	4	0,75	4	5	0,8	4	5	0,8
28	LPLI	3	3	1	3	3	1	3	3	1	3	3	1	3	3	1
29	MDLN	3	5	0,6	3	5	0,6	3	5	0,6	3	5	0,6	3	5	0,6
30	MKPI	4	18	0,222	4	18	0,222	4	14	0,286	4	14	0,286	4	16	0,25
31	MMLP	3	4	0,75	3	5	0,6	2	5	0,4	3	4	0,75	3	3	1
32	MTLA	3	6	0,5	3	5	0,6	3	5	0,6	3	4	0,75	3	5	0,6
33	MTSM	3	4	0,75	3	2	1,5	3	3	1	3	6	0,5	3	2	1,5
34	NIRO	3	2	1,5	3	2	1,5	3	2	1,5	3	2	1,5	3	2	1,5
35	PLIN	3	4	0,75	3	4	0,75	3	4	0,75	3	3	1	3	3	1
36	PPRO	3	2	1,5	3	4	0,75	3	4	0,75	4	5	0,8	4	3	1,3333
37	PUDP	3	3	1	3	3	1	3	3	1	3	3	1	3	3	1
38	PWON	3	3	1	3	3	1	3	3	1	3	3	1	3	3	1
39	RBMS	3	4	0,75	3	4	0,75	3	4	0,75	3	4	0,75	3	3	1
40	RDTX	4	3	1,333	2	3	0,667	3	3	1	3	3	1	3	3	1
41	RODA	2	4	0,5	3	3	1	3	3	1	3	3	1	3	3	1
42	SMRA	3	4	0,75	3	4	0,75	3	4	0,75	3	5	0,6	3	5	0,6
43	TARA	3	2	1,5	3	2	1,5	3	2	1,5	3	2	1,5	3	2	1,5

Lampiran 17. Hasil Turnitin



RIWAYAT HIDUP PENULIS



Rania Rochmah adalah nama penulis skripsi ini. Lahir pada tanggal 23 Agustus 1999, di Pekalongan, Jawa Tengah. Penulis merupakan anak pertama dari empat bersaudara, dari pasangan Bapak Achmad Sadikin dan Ibu Siti Mahpuroh. Penulis pertama kali masuk pendidikan di SD Negeri 06 pada tahun 2006 dan lulus pada tahun 2012. Setelah tamat SD, penulis melanjutkan jenjang pendidikan ke SMP Negeri 92 Jakarta pada tahun 2012 dan lulus pada tahun 2014. Selanjutnya, penulis melanjutkan jenjang pendidikan ke SMA Negeri 12 Jakarta pada tahun 2014 dan lulus pada tahun 2017. Pada tahun yang sama penulis melanjutkan jenjang pendidikan di salah satu perguruan tinggi negeri di Jakarta, yaitu Universitas Negeri Jakarta dengan jurusan S1 Akuntansi dan lulus pada tahun 2022.

Dengan segala doa, usaha, ketekunan dan dukungan serta motivasi dari berbagai pihak untuk terus belajar, akhirnya penulis dapat menyelesaikan pengerjaan tugas akhir skripsi ini. Semoga dengan adanya penulisan skripsi ini dapat memberikan kontribusi positif bagi para pembaca.

Akhir kata penulis mengucapkan rasa syukur yang sebesar-besarnya kepada Allah SWT dan semua pihak atas terselesaikannya skripsi yang berjudul **“Pengaruh Profitabilitas, Solvabilitas, Aktivitas Aset, dan Komite Audit terhadap Audit Delay pada Perusahaan Property dan Real Estate di Indonesia”**

