

LAMPIRAN

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Institut Bisnis dan Informatika Kwik Kian Gie

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Lampiran 1 :Gambaran Umum Perusahaan

| No | Code | Nama Perusahaan |
|----|------|---|
| 1 | APLN | PT. Agung Podomoro Land TBK |
| 2 | ASRI | PT. Alam Sutera Reality TBK |
| 3 | ELTY | PT. Bakrieland Development Tbk |
| 4 | BAPA | PT. Bekasi Asri Pemula Tbk |
| 5 | BEST | PT. Bekasi Fajar Industrial Estate Tbk |
| 6 | BIPP | PT. Bhuwanatala Indah Permai Tbk |
| 7 | BMSR | PT. Bintang Mitra Semestaraya Tbk |
| 8 | BKDP | PT. Bukit Darmo Property Tbk |
| 9 | BCIP | PT. Bumi Citra Permai Tbk |
| 10 | BSDE | PT. Bumi Serpong Damai Tbk |
| 11 | CTRA | PT. Ciputra Development Tbk |
| 12 | CTRP | PT. Ciputra Property Tbk |
| 13 | CTRS | PT. Ciputra Surya Tbk |
| 14 | COWL | PT. Cowell Development Tbk |
| 15 | SCBD | PT. Danayasa Athatama Tbk |
| 16 | DART | PT. Duta Anggada Realty Tbk |
| 17 | DUTI | PT. Duta Pertiwi Tbk |
| 18 | FMII | PT. Fortune Mate Indonesia Tbk |
| 19 | GAMA | PT. Gading Development Tbk |
| 20 | GMTD | PT. Gowa Makassar Tourism Development Tbk |
| 21 | GWSA | PT. Greenwood Sejahtera Tbk |
| 22 | INPP | PT. indonesia Paradise Property Tbk |
| 23 | OMRE | PT. Indonesia Prima Property Tbk |
| 24 | DILD | PT. Intiland Development Tbk |
| 25 | KIJA | PT. Jababeka Tbk |
| 26 | JIHD | PT. Jakarta Internasional Hotel & Development Tbk |
| 27 | JSPT | PT. Jakarta Setiabudi Internasional Tbk |
| 28 | JRPT | PT. Jaya Real Property Tbk |
| 29 | LCGP | PT. Laguna Cipta Griya Tbk |
| 30 | LAMI | PT. Lamicitra Nusantara Tbk |
| 31 | LPCK | PT. Lippo Cikarang Tbk |
| 32 | LPKR | PT. Lippo Karawaci Tbk |
| 33 | MAMI | PT. Mas Murni Indonesia Tbk |
| 34 | EMDE | PT. Megapolitan Development Tbk |
| 35 | MTSM | PT. Metro Realty Tbk |
| 36 | MKPI | PT. Metropolitan Kentjana Tbk |
| 37 | MTLA | PT. Metropolitan Land Tbk |
| 38 | KPIG | PT. MNC Land Tbk |
| 39 | MDLN | PT. Modernland Realty Ltd Tbk |
| 40 | NIRO | PT. Nirvana Development Tbk |
| 41 | PWON | PT. Pakuwon Jati Tbk |
| 42 | PJAA | PT. Pembangunan Jaya Ancol Tbk |
| 43 | GPRA | PT. Perdana Gapuraprima Tbk |
| 44 | RODA | PT. Pikko Land Development Tbk |
| 45 | PUDP | PT. Pudjiadi Prestige Limited Tbk |
| 46 | RBMS | PT. Ristia Bintang Mahkotasejati Tbk |
| 47 | BKSL | PT. Sentul City Tbk |
| 48 | SMRA | PT. Summarecon Agung Tbk |
| 49 | SSIA | PT. Surya Semesta Internusa Tbk |
| 50 | SMDM | PT. Suryamas Dutamakmur Tbk |

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- a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
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Lampiran 2 : Data *Timeliness* Perusahaan, 1 = Tepat Waktu ; 0 = Tidak Tepat Waktu

| No | Code | Nama Perusahaan | 2012 | 2013 | 2014 |
|----|------|---|------|------|------|
| 1 | APLN | PT. Agung Podomoro Land TBK | 1 | 1 | 1 |
| 2 | ASRI | PT. Alam Sutera Reality TBK | 1 | 1 | 1 |
| 3 | ELTY | PT. Bakrieland Development Tbk | 0 | 0 | 0 |
| 4 | BAPA | PT. Bekasi Asri Pemula Tbk | 1 | 1 | 1 |
| 5 | BEST | PT. Bekasi Fajar Industrial Estate Tbk | 1 | 1 | 1 |
| 6 | BIPP | PT. Bhuwanatala Indah Permai Tbk | 1 | 1 | 0 |
| 7 | BMSR | PT. Bintang Mitra Semestaraya Tbk | 1 | 1 | 1 |
| 8 | BKDP | PT. Bukit Darmo Property Tbk | 1 | 1 | 1 |
| 9 | BCIP | PT. Bumi Citra Permai Tbk | 1 | 1 | 1 |
| 10 | BSDE | PT. Bumi Serpong Damai Tbk | 1 | 1 | 1 |
| 11 | CTRA | PT. Ciputra Development Tbk | 1 | 1 | 1 |
| 12 | CTRP | PT. Ciputra Property Tbk | 1 | 1 | 1 |
| 13 | CTRS | PT. Ciputra Surya Tbk | 1 | 1 | 1 |
| 14 | COWL | PT. Cowell Development Tbk | 1 | 1 | 1 |
| 15 | SCBD | PT. Danayasa Athatama Tbk | 1 | 1 | 1 |
| 16 | DART | PT. Duta Anggada Realty Tbk | 1 | 1 | 1 |
| 17 | DUTI | PT. Duta Pertiwi Tbk | 1 | 1 | 1 |
| 18 | FMII | PT. Fortune Mate Indonesia Tbk | 1 | 1 | 1 |
| 19 | GAMA | PT. Gading Development Tbk | 1 | 1 | 1 |
| 20 | GMTD | PT. Gowa Makassar Tourism Development Tbk | 1 | 1 | 1 |
| 21 | GWSA | PT. Greenwood Sejahtera Tbk | 1 | 1 | 1 |
| 22 | INPP | PT. indonesia Paradise Property Tbk | 1 | 1 | 1 |
| 23 | OMRE | PT. Indonesia Prima Property Tbk | 1 | 1 | 1 |
| 24 | DILD | PT. Intiland Development Tbk | 1 | 1 | 1 |
| 25 | KIJA | PT. Jababeka Tbk | 1 | 1 | 1 |
| 26 | JIHD | PT. Jakarta Internasional Hotel & Development Tbk | 1 | 1 | 1 |
| 27 | JSPT | PT. Jakarta Setiabudi Internasional Tbk | 1 | 1 | 1 |
| 28 | JRPT | PT. Jaya Real Property Tbk | 1 | 1 | 1 |
| 29 | LCGP | PT. Laguna Cipta Griya Tbk | 1 | 0 | 0 |
| 30 | LAMI | PT. Lamicitra Nusantara Tbk | 0 | 1 | 1 |
| 31 | LPCK | PT. Lippo Cikarang Tbk | 1 | 1 | 1 |
| 32 | LPKR | PT. Lippo Karawaci Tbk | 1 | 1 | 1 |
| 33 | MAMI | PT. Mas Murni Indonesia Tbk | 1 | 1 | 1 |
| 34 | EMDE | PT. Megapolitan Development Tbk | 1 | 1 | 1 |
| 35 | MTSM | PT. Metro Realty Tbk | 1 | 1 | 1 |
| 36 | MKPI | PT. Metropolitan Kentjana Tbk | 1 | 1 | 1 |
| 37 | MTLA | PT. Metropolitan Land Tbk | 1 | 1 | 1 |
| 38 | KPIG | PT. MNC Land Tbk | 1 | 1 | 1 |
| 39 | MDLN | PT. Modernland Realty Ltd Tbk | 1 | 1 | 1 |
| 40 | NIRO | PT. Nirvana Development Tbk | 1 | 1 | 1 |
| 41 | PWON | PT. Pakuwon Jati Tbk | 1 | 1 | 1 |
| 42 | PJAA | PT. Pembangunan Jaya Ancol Tbk | 1 | 1 | 1 |
| 43 | GPRA | PT. Perdana Gapuraprima Tbk | 1 | 1 | 0 |
| 44 | RODA | PT. Pikko Land Development Tbk | 1 | 1 | 1 |
| 45 | PUDP | PT. Pudjiadi Prestige Limited Tbk | 1 | 1 | 1 |
| 46 | RBMS | PT. Ristia Bintang Mahkotasejati Tbk | 1 | 1 | 1 |
| 47 | BKSL | PT. Sentul City Tbk | 1 | 1 | 1 |
| 48 | SMRA | PT. Summarecon Agung Tbk | 1 | 1 | 1 |
| 49 | SSIA | PT. Surya Semesta Internusa Tbk | 1 | 1 | 1 |
| 50 | SMDM | PT. Suryamas Dutamakmur Tbk | 1 | 1 | 1 |

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Lampiran 3 : Data Return on Asset (ROA) Perusahaan

| No | Code | Nama Perusahaan | 2012 | 2013 | 2014 |
|----|------|---|-------|-------|-------|
| 1 | APLN | PT. Agung Podomoro Land TBK | 0.06 | 0.05 | 0.04 |
| 2 | ASRI | PT. Alam Sutera Realty TBK | 0.11 | 0.06 | 0.07 |
| 3 | ELTY | PT. Bakrieland Development Tbk | -0.08 | -0.02 | 0.03 |
| 4 | BAPA | PT. Bekasi Asri Pemula Tbk | 0.03 | 0.03 | 0.04 |
| 5 | BEST | PT. Bekasi Fajar Industrial Estate Tbk | 0.21 | 0.22 | 0.11 |
| 6 | BIPP | PT. Bhuwanatala Indah Permai Tbk | -0.09 | 0.19 | 0.03 |
| 7 | BMSR | PT. Bintang Mitra Semestaraya Tbk | -0.01 | -0.05 | -0.31 |
| 8 | BKDP | PT. Bukit Darmo Property Tbk | -0.06 | -0.07 | 0.01 |
| 9 | BCIP | PT. Bumi Citra Permai Tbk | 0.03 | 0.08 | 0.05 |
| 10 | BSDE | PT. Bumi Serpong Damai Tbk | 0.09 | 0.13 | 0.14 |
| 11 | CTRA | PT. Ciputra Development Tbk | 0.06 | 0.07 | 0.08 |
| 12 | CTRP | PT. Ciputra Property Tbk | 0.05 | 0.06 | 0.04 |
| 13 | CTRS | PT. Ciputra Surya Tbk | 0.06 | 0.07 | 0.10 |
| 14 | COWL | PT. Cowell Development Tbk | 0.04 | 0.03 | 0.04 |
| 15 | SCBD | PT. Danayasa Athatama Tbk | 0.02 | 0.32 | 0.02 |
| 16 | DART | PT. Duta Anggada Realty Tbk | 0.04 | 0.04 | 0.08 |
| 17 | DUTI | PT. Duta Pertiwi Tbk | 0.09 | 0.10 | 0.09 |
| 18 | FMII | PT. Fortune Mate Indonesia Tbk | 0.00 | 0.08 | 0.01 |
| 19 | GAMA | PT. Gading Development Tbk | 0.01 | 0.02 | 0.03 |
| 20 | GMTD | PT. Gowa Makassar Tourism Development Tbk | 0.07 | 0.07 | 0.08 |
| 21 | GWSA | PT. Greenwood Sejahtera Tbk | 0.21 | 0.07 | 0.07 |
| 22 | INPP | PT. indonesia Paradise Property Tbk | 0.01 | 0.01 | 0.03 |
| 23 | OMRE | PT. Indonesia Prima Property Tbk | 0.05 | -0.03 | 0.13 |
| 24 | DILD | PT. Intiland Development Tbk | 0.03 | 0.04 | 0.05 |
| 25 | KIJA | PT. Jababeka Tbk | 0.05 | 0.01 | 0.05 |
| 26 | JIHD | PT. Jakarta Internasional Hotel & Development Tbk | 0.02 | 0.27 | 0.02 |
| 27 | JSPT | PT. Jakarta Setiabudi Internasional Tbk | 0.07 | 0.06 | 0.09 |
| 28 | JRPT | PT. Jaya Real Property Tbk | 0.09 | 0.09 | 0.11 |
| 29 | LCGP | PT. Laguna Cipta Griya Tbk | 0.00 | 0.00 | 0.01 |
| 30 | LAMI | PT. Lamicitra Nusantara Tbk | 0.07 | 0.09 | 0.06 |
| 31 | LPCK | PT. Lippo Cikarang Tbk | 0.14 | 0.15 | 0.20 |
| 32 | LPKR | PT. Lippo Karawaci Tbk | 0.10 | 0.05 | 0.08 |
| 33 | MAMI | PT. Mas Murni Indonesia Tbk | 0.00 | 0.00 | 0.00 |
| 34 | EMDE | PT. Megapolitan Development Tbk | 0.00 | 0.04 | 0.04 |
| 35 | MTSM | PT. Metro Realty Tbk | 0.04 | -0.02 | -0.01 |
| 36 | MKPI | PT. Metropolitan Kentjana Tbk | 0.14 | 0.13 | 0.10 |
| 37 | MTLA | PT. Metropolitan Land Tbk | 0.10 | 0.09 | 0.10 |
| 38 | KPIG | PT. MNC Land Tbk | 0.05 | 0.04 | 0.04 |
| 39 | MDLN | PT. Modernland Realty Ltd Tbk | 0.06 | 0.25 | 0.07 |
| 40 | NIRO | PT. Nirvana Development Tbk | 0.01 | 0.00 | -0.04 |
| 41 | PWON | PT. Pakuwon Jati Tbk | 0.10 | 0.12 | 0.15 |
| 42 | PJAA | PT. Pembangunan Jaya Ancol Tbk | 0.07 | 0.07 | 0.08 |
| 43 | GPRA | PT. Perdana Gapuraprima Tbk | 0.04 | 0.08 | 0.06 |
| 44 | RODA | PT. Pikko Land Development Tbk | 0.03 | 0.14 | 0.17 |
| 45 | PUDP | PT. Pudijadi Prestige Limited Tbk | 0.06 | 0.07 | 0.04 |
| 46 | RBMS | PT. Ristia Bintang Mahkotasejati Tbk | 0.11 | -0.09 | 0.03 |
| 47 | BKSL | PT. Sentul City Tbk | 0.04 | 0.06 | 0.00 |
| 48 | SMRA | PT. Summarecon Agung Tbk | 0.15 | 0.08 | 0.09 |
| 49 | SSIA | PT. Surya Semesta Internusa Tbk | 0.15 | 0.13 | 0.09 |
| 50 | SMDM | PT. Suryamas Dutamakmur Tbk | 0.02 | 0.01 | 0.01 |

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Lampiran 4 : Data Debt to Equity Ratio (DER) Perusahaan

| No | Code | Nama Perusahaan | 2012 | 2013 | 2014 |
|----|------|---|------|------|------|
| 1 | APLN | PT. Agung Podomoro Land TBK | 1.76 | 1.73 | 1.80 |
| 2 | ASRI | PT. Alam Sutera Realty TBK | 1.31 | 1.71 | 1.66 |
| 3 | ELTY | PT. Bakrieland Development Tbk | 0.66 | 0.72 | 0.10 |
| 4 | BAPA | PT. Bekasi Asri Pemula Tbk | 0.82 | 0.90 | 0.77 |
| 5 | BEST | PT. Bekasi Fajar Industrial Estate Tbk | 0.29 | 0.36 | 0.28 |
| 6 | BIPP | PT. Bhuwanatala Indah Permai Tbk | 1.11 | 0.29 | 0.37 |
| 7 | BMSR | PT. Bintang Mitra Semestaraya Tbk | 0.85 | 1.15 | 1.60 |
| 8 | BKDP | PT. Bukit Darmo Property Tbk | 0.38 | 0.43 | 0.39 |
| 9 | BCIP | PT. Bumi Citra Permai Tbk | 0.77 | 0.92 | 1.36 |
| 10 | BSDE | PT. Bumi Serpong Damai Tbk | 0.59 | 0.68 | 0.52 |
| 11 | CTRA | PT. Ciputra Development Tbk | 0.77 | 1.06 | 1.04 |
| 12 | CTRP | PT. Ciputra Property Tbk | 0.49 | 0.67 | 0.81 |
| 13 | CTRS | PT. Ciputra Surya Tbk | 1.00 | 1.31 | 1.03 |
| 14 | COWL | PT. Cowell Development Tbk | 0.57 | 0.64 | 1.73 |
| 15 | SCBD | PT. Danayasa Athatama Tbk | 0.34 | 0.29 | 0.41 |
| 16 | DART | PT. Duta Anggada Realty Tbk | 0.51 | 0.63 | 0.58 |
| 17 | DUTI | PT. Duta Pertiwi Tbk | 0.28 | 0.24 | 0.28 |
| 18 | FMII | PT. Fortune Mate Indonesia Tbk | 0.42 | 0.52 | 0.61 |
| 19 | GAMA | PT. Gading Development Tbk | 0.20 | 0.24 | 0.27 |
| 20 | GMTD | PT. Gowa Makassar Tourism Development Tbk | 2.34 | 3.27 | 1.29 |
| 21 | GWSA | PT. Greenwood Sejahtera Tbk | 0.26 | 0.14 | 0.16 |
| 22 | INPP | PT. indonesia Paradise Property Tbk | 0.86 | 0.89 | 0.84 |
| 23 | OMRE | PT. Indonesia Prima Property Tbk | 0.43 | 0.53 | 0.26 |
| 24 | DILD | PT. Intiland Development Tbk | 0.54 | 0.84 | 1.01 |
| 25 | KIJA | PT. Jababeka Tbk | 0.78 | 0.97 | 0.82 |
| 26 | JIHD | PT. Jakarta Internasional Hotel & Development Tbk | 0.32 | 0.29 | 0.38 |
| 27 | JSPT | PT. Jakarta Setiabudi Internasional Tbk | 0.83 | 0.68 | 0.55 |
| 28 | JRPT | PT. Jaya Real Property Tbk | 1.25 | 1.30 | 1.09 |
| 29 | LCGP | PT. Laguna Cipta Griya Tbk | 0.11 | 0.02 | 0.07 |
| 30 | LAMI | PT. Lamicitra Nusantara Tbk | 0.89 | 0.71 | 0.66 |
| 31 | LPCK | PT. Lippo Cikarang Tbk | 1.31 | 1.12 | 0.61 |
| 32 | LPKR | PT. Lippo Karawaci Tbk | 1.17 | 1.21 | 1.14 |
| 33 | MAMI | PT. Mas Murni Indonesia Tbk | 0.20 | 0.25 | 0.28 |
| 34 | EMDE | PT. Megapolitan Development Tbk | 0.69 | 0.68 | 0.96 |
| 35 | MTSM | PT. Metro Realty Tbk | 0.23 | 0.19 | 0.13 |
| 36 | MKPI | PT. Metropolitan Kentjana Tbk | 0.49 | 0.48 | 1.00 |
| 37 | MTLA | PT. Metropolitan Land Tbk | 0.27 | 0.61 | 0.60 |
| 38 | KPIG | PT. MNC Land Tbk | 0.23 | 0.21 | 0.24 |
| 39 | MDLN | PT. Modernland Realty Ltd Tbk | 1.06 | 1.06 | 0.96 |
| 40 | NIRO | PT. Nirvana Development Tbk | 0.47 | 0.60 | 0.75 |
| 41 | PWON | PT. Pakuwon Jati Tbk | 1.41 | 1.27 | 1.02 |
| 42 | PJAA | PT. Pembangunan Jaya Ancol Tbk | 0.82 | 0.79 | 0.80 |
| 43 | GPRA | PT. Perdana Gapuraprima Tbk | 0.86 | 0.66 | 0.71 |
| 44 | RODA | PT. Pikko Land Development Tbk | 0.78 | 0.60 | 0.46 |
| 45 | PUDP | PT. Pudijadi Prestige Limited Tbk | 0.42 | 0.32 | 0.39 |
| 46 | RBMS | PT. Ristia Bintang Mahkotasejati Tbk | 0.08 | 0.24 | 0.18 |
| 47 | BKSL | PT. Sentul City Tbk | 0.28 | 0.55 | 0.58 |
| 48 | SMRA | PT. Summarecon Agung Tbk | 1.85 | 1.93 | 1.57 |
| 49 | SSIA | PT. Surya Semesta Internusa Tbk | 1.91 | 1.23 | 0.97 |
| 50 | SMDM | PT. Suryamas Dutamakmur Tbk | 0.25 | 0.38 | 0.43 |

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 - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
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Lampiran 5 : Data Ukuran Perusahaan (Size) Persuahaan

| No | Code | Nama Perusahaan | 2012 | 2013 | 2014 |
|----|------|---|-------|-------|-------|
| 1 | APLN | PT. Agung Podomoro Land TBK | 16.54 | 16.80 | 16.98 |
| 2 | ASRI | PT. Alam Sutera Realty TBK | 16.21 | 16.48 | 16.64 |
| 3 | ELTY | PT. Bakrieland Development Tbk | 16.54 | 16.33 | 16.49 |
| 4 | BAPA | PT. Bekasi Asri Pemula Tbk | 11.98 | 12.08 | 12.08 |
| 5 | BEST | PT. Bekasi Fajar Industrial Estate Tbk | 14.64 | 15.03 | 15.11 |
| 6 | BIPP | PT. Bhuwanatala Indah Permai Tbk | 12.09 | 13.24 | 13.33 |
| 7 | BMSR | PT. Bintang Mitra Semestaraya Tbk | 13.42 | 13.47 | 13.07 |
| 8 | BKDP | PT. Bukit Darmo Property Tbk | 13.71 | 13.65 | 13.63 |
| 9 | BCIP | PT. Bumi Citra Permai Tbk | 12.74 | 12.98 | 13.29 |
| 10 | BSDE | PT. Bumi Serpong Damai Tbk | 16.63 | 16.93 | 17.15 |
| 11 | CTRA | PT. Ciputra Development Tbk | 16.53 | 16.82 | 16.96 |
| 12 | CTRP | PT. Ciputra Property Tbk | 15.60 | 15.85 | 16.00 |
| 13 | CTRS | PT. Ciputra Surya Tbk | 15.30 | 15.57 | 15.63 |
| 14 | COWL | PT. Cowell Development Tbk | 14.39 | 14.48 | 15.12 |
| 15 | SCBD | PT. Danayasa Athatama Tbk | 15.08 | 15.53 | 15.53 |
| 16 | DART | PT. Duta Anggada Realty Tbk | 15.27 | 15.38 | 15.45 |
| 17 | DUTI | PT. Duta Pertiwi Tbk | 15.70 | 15.83 | 15.90 |
| 18 | FMII | PT. Fortune Mate Indonesia Tbk | 12.78 | 12.97 | 13.04 |
| 19 | GAMA | PT. Gading Development Tbk | 14.03 | 14.07 | 14.14 |
| 20 | GMTD | PT. Gowa Makassar Tourism Development Tbk | 13.71 | 14.08 | 14.24 |
| 21 | GWSA | PT. Greenwood Sejahtera Tbk | 14.55 | 14.53 | 14.65 |
| 22 | INPP | PT. indonesia Paradise Property Tbk | 14.43 | 14.49 | 14.50 |
| 23 | OMRE | PT. Indonesia Prima Property Tbk | 13.56 | 13.62 | 13.61 |
| 24 | DILD | PT. Intiland Development Tbk | 15.62 | 15.83 | 16.01 |
| 25 | KIJA | PT. Jababeka Tbk | 15.77 | 15.93 | 15.96 |
| 26 | JIHD | PT. Jakarta Internasional Hotel & Development Tbk | 15.31 | 15.68 | 15.68 |
| 27 | JSPT | PT. Jakarta Setiabudi Internasional Tbk | 15.01 | 15.05 | 15.09 |
| 28 | JRPT | PT. Jaya Real Property Tbk | 15.42 | 15.63 | 15.72 |
| 29 | LCGP | PT. Laguna Cipta Griya Tbk | 12.07 | 14.32 | 14.37 |
| 30 | LAMI | PT. Lamicitra Nusantara Tbk | 13.33 | 13.32 | 13.34 |
| 31 | LPCK | PT. Lippo Cikarang Tbk | 14.86 | 15.16 | 15.28 |
| 32 | LPKR | PT. Lippo Karawaci Tbk | 17.03 | 17.26 | 17.45 |
| 33 | MAMI | PT. Mas Murni Indonesia Tbk | 13.47 | 13.51 | 13.54 |
| 34 | EMDE | PT. Megapolitan Development Tbk | 13.69 | 13.75 | 13.98 |
| 35 | MTSM | PT. Metro Realty Tbk | 11.59 | 11.49 | 11.43 |
| 36 | MKPI | PT. Metropolitan Kentjana Tbk | 14.75 | 14.86 | 15.28 |
| 37 | MTLA | PT. Metropolitan Land Tbk | 14.52 | 14.86 | 14.99 |
| 38 | KPIG | PT. MNC Land Tbk | 14.82 | 15.81 | 16.11 |
| 39 | MDLN | PT. Modernland Realty Ltd Tbk | 15.34 | 16.08 | 16.16 |
| 40 | NIRO | PT. Nirvana Development Tbk | 14.81 | 14.90 | 14.93 |
| 41 | PWON | PT. Pakuwon Jati Tbk | 15.84 | 16.05 | 16.64 |
| 42 | PJAA | PT. Pembangunan Jaya Ancol Tbk | 14.69 | 14.78 | 14.88 |
| 43 | GPRA | PT. Perdana Gapuraprima Tbk | 14.09 | 14.10 | 14.23 |
| 44 | RODA | PT. Pikko Land Development Tbk | 14.71 | 14.83 | 14.94 |
| 45 | PUDP | PT. Pudijadi Prestige Limited Tbk | 12.80 | 12.81 | 12.90 |
| 46 | RBMS | PT. Ristia Bintang Mahkotasejati Tbk | 11.94 | 11.98 | 11.96 |
| 47 | BKSL | PT. Sentul City Tbk | 15.63 | 16.18 | 16.10 |
| 48 | SMRA | PT. Summarecon Agung Tbk | 15.50 | 16.43 | 16.55 |
| 49 | SSIA | PT. Surya Semesta Internusa Tbk | 15.40 | 15.58 | 15.61 |
| 50 | SMDM | PT. Suryamas Dutamakmur Tbk | 14.79 | 14.90 | 14.96 |

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Lampiran 6 : Data Ukuran KAP (*Firm*) Perusahaan

| No | Code | Nama Perusahaan | 2012 | 2013 | 2014 |
|----|------|---|------|------|------|
| 1 | APLN | PT. Agung Podomoro Land TBK | 1 | 1 | 1 |
| 2 | ASRI | PT. Alam Sutera Realty TBK | 0 | 0 | 0 |
| 3 | ELTY | PT. Bakrieland Development Tbk | 0 | 0 | 0 |
| 4 | BAPA | PT. Bekasi Asri Pemula Tbk | 0 | 0 | 0 |
| 5 | BEST | PT. Bekasi Fajar Industrial Estate Tbk | 0 | 0 | 0 |
| 6 | BIPP | PT. Bhuwanatala Indah Permai Tbk | 0 | 0 | 0 |
| 7 | BMSR | PT. Bintang Mitra Semestaraya Tbk | 0 | 0 | 0 |
| 8 | BKDP | PT. Bukit Darmo Property Tbk | 0 | 0 | 0 |
| 9 | BCIP | PT. Bumi Citra Permai Tbk | 0 | 0 | 0 |
| 10 | BSDE | PT. Bumi Serpong Damai Tbk | 0 | 0 | 0 |
| 11 | CTRA | PT. Ciputra Development Tbk | 1 | 1 | 1 |
| 12 | CTRP | PT. Ciputra Property Tbk | 1 | 1 | 1 |
| 13 | CTRS | PT. Ciputra Surya Tbk | 1 | 1 | 1 |
| 14 | COWL | PT. Cowell Development Tbk | 0 | 0 | 0 |
| 15 | SCBD | PT. Danayasa Athatama Tbk | 0 | 0 | 0 |
| 16 | DART | PT. Duta Anggada Realty Tbk | 1 | 1 | 1 |
| 17 | DUTI | PT. Duta Pertiwi Tbk | 0 | 0 | 0 |
| 18 | FMII | PT. Fortune Mate Indonesia Tbk | 0 | 0 | 0 |
| 19 | GAMA | PT. Gading Development Tbk | 0 | 0 | 0 |
| 20 | GMTD | PT. Gowa Makassar Tourism Development Tbk | 0 | 0 | 0 |
| 21 | GWSA | PT. Greenwood Sejahtera Tbk | 0 | 1 | 1 |
| 22 | INPP | PT. indonesia Paradise Property Tbk | 0 | 0 | 0 |
| 23 | OMRE | PT. Indonesia Prima Property Tbk | 1 | 1 | 1 |
| 24 | DILD | PT. Intiland Development Tbk | 0 | 0 | 0 |
| 25 | KIJA | PT. Jababeka Tbk | 0 | 0 | 0 |
| 26 | JIHD | PT. Jakarta Internasional Hotel & Development Tbk | 0 | 0 | 0 |
| 27 | JSPT | PT. Jakarta Setiabudi Internasional Tbk | 1 | 1 | 1 |
| 28 | JRPT | PT. Jaya Real Property Tbk | 0 | 0 | 0 |
| 29 | LCGP | PT. Laguna Cipta Griya Tbk | 0 | 0 | 0 |
| 30 | LAMI | PT. Lamicitra Nusantara Tbk | 0 | 0 | 0 |
| 31 | LPCK | PT. Lippo Cikarang Tbk | 0 | 0 | 0 |
| 32 | LPKR | PT. Lippo Karawaci Tbk | 0 | 0 | 0 |
| 33 | MAMI | PT. Mas Murni Indonesia Tbk | 0 | 0 | 0 |
| 34 | EMDE | PT. Megapolitan Development Tbk | 0 | 0 | 0 |
| 35 | MTSM | PT. Metro Realty Tbk | 0 | 0 | 0 |
| 36 | MKPI | PT. Metropolitan Kentjana Tbk | 0 | 0 | 0 |
| 37 | MTLA | PT. Metropolitan Land Tbk | 1 | 1 | 1 |
| 38 | KPIG | PT. MNC Land Tbk | 0 | 1 | 0 |
| 39 | MDLN | PT. Modernland Realty Ltd Tbk | 0 | 0 | 0 |
| 40 | NIRO | PT. Nirvana Development Tbk | 0 | 0 | 0 |
| 41 | PWON | PT. Pakuwon Jati Tbk | 1 | 1 | 1 |
| 42 | PJAA | PT. Pembangunan Jaya Ancol Tbk | 0 | 0 | 0 |
| 43 | GPRA | PT. Perdana Gapuraprima Tbk | 0 | 0 | 0 |
| 44 | RODA | PT. Pikko Land Development Tbk | 0 | 0 | 0 |
| 45 | PUDP | PT. Pudjiadi Prestige Limited Tbk | 0 | 0 | 0 |
| 46 | RBMS | PT. Ristia Bintang Mahkotasejati Tbk | 0 | 0 | 0 |
| 47 | BKSL | PT. Sentul City Tbk | 0 | 0 | 0 |
| 48 | SMRA | PT. Summarecon Agung Tbk | 1 | 1 | 1 |
| 49 | SSIA | PT. Surya Semesta Internusa Tbk | 0 | 0 | 0 |
| 50 | SMDM | PT. Suryamas Dutamakmur Tbk | 0 | 0 | 0 |

1. Uraian mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

- a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
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Lampiran 7 : Hasil Output SPSS



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| | N | Minimum | Maximum | Mean |
|--------------------|-----|---------|---------|---------|
| ROA | 150 | -.31 | .32 | .0595 |
| DER | 150 | .02 | 3.27 | .7436 |
| Size | 150 | 11.43 | 17.45 | 14.7743 |
| Firm | 150 | .00 | 1.00 | .2200 |
| Time | 150 | .00 | 1.00 | .9467 |
| Valid N (listwise) | 150 | | | |

Sumber : Output SPSS 21

Hasil Uji Kesamaan Koefisien (Pooling)

Variables in the Equation

| | B | S.E. | Wald | df | Sig. | Exp(B) |
|----------|---------|-----------|-------|----|-------|----------------|
| ROA | 6.200 | 13.693 | .205 | 1 | .651 | 492.934 |
| DER | 4.218 | 2.532 | 2.775 | 1 | .096 | 67.878 |
| Size | -.176 | .402 | .191 | 1 | .662 | .839 |
| Firm | 18.316 | 10889.480 | .000 | 1 | .999 | 90040788.865 |
| DT1 | 8.300 | 10.373 | .640 | 1 | .424 | 4023.366 |
| DT2 | 529.668 | 50310.303 | .000 | 1 | .992 | 1.076E+230 |
| DT1_ROA | 13.452 | 18.829 | .510 | 1 | .475 | 695228.779 |
| DT1_DER | -5.313 | 3.091 | 2.954 | 1 | .086 | .005 |
| DT1_Size | -.339 | .692 | .241 | 1 | .624 | .712 |
| DT1_Firm | -.091 | 16289.664 | .000 | 1 | 1.000 | .913 |
| DT2_ROA | 635.192 | 67604.129 | .000 | 1 | .993 | 7.250E+275 |
| DT2_DER | 123.057 | 10464.718 | .000 | 1 | .991 | 2.772E+053 |
| DT2_Size | -38.237 | 3577.181 | .000 | 1 | .991 | .000 |
| DT2_Firm | 22.190 | 13630.913 | .000 | 1 | .999 | 4333830937.278 |
| Constant | 2.470 | 5.688 | .189 | 1 | .664 | 11.818 |

a. Variable(s) entered on step 1: ROA, DER, Size, Firm, DT1, DT2, DT1_ROA, DT1_DER, DT1_Size, DT1_Firm, DT2_ROA, DT2_DER, DT2_Size, DT2_Firm.

Hasil Uji regresi logistic

Hosmer and Lemeshow Test

| Step | Chi-square | df | Sig. |
|------|------------|----|------|
| 1 | 11.304 | 8 | .185 |

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Iteration History^{a,b,c,d}

| Iteration | -2 Log likelihood | Coefficients | | | | |
|-----------|-------------------|--------------|--------|-------|-------|--------|
| | | Constant | ROA | DER | Size | Firm |
| 1 | 71.749 | 2.978 | 2.420 | .290 | -.109 | .282 |
| 2 | 55.534 | 5.506 | 6.029 | .831 | -.274 | .728 |
| 3 | 50.519 | 7.727 | 10.067 | 1.702 | -.451 | 1.371 |
| 4 | 49.045 | 8.641 | 12.574 | 2.425 | -.535 | 2.169 |
| 5 | 48.712 | 8.830 | 13.433 | 2.699 | -.555 | 3.107 |
| 6 | 48.614 | 8.847 | 13.534 | 2.733 | -.557 | 4.104 |
| 7 | 48.578 | 8.847 | 13.536 | 2.734 | -.558 | 5.106 |
| 8 | 48.565 | 8.847 | 13.536 | 2.734 | -.558 | 6.107 |
| 9 | 48.560 | 8.847 | 13.536 | 2.734 | -.558 | 7.107 |
| 10 | 48.558 | 8.847 | 13.536 | 2.734 | -.558 | 8.107 |
| 11 | 48.558 | 8.847 | 13.536 | 2.734 | -.558 | 9.107 |
| 12 | 48.557 | 8.847 | 13.536 | 2.734 | -.558 | 10.107 |
| 13 | 48.557 | 8.847 | 13.536 | 2.734 | -.558 | 11.107 |
| 14 | 48.557 | 8.847 | 13.536 | 2.734 | -.558 | 12.107 |
| 15 | 48.557 | 8.847 | 13.536 | 2.734 | -.558 | 13.107 |
| 16 | 48.557 | 8.847 | 13.536 | 2.734 | -.558 | 14.107 |
| 17 | 48.557 | 8.847 | 13.536 | 2.734 | -.558 | 15.107 |
| 18 | 48.557 | 8.847 | 13.536 | 2.734 | -.558 | 16.107 |
| 19 | 48.557 | 8.847 | 13.536 | 2.734 | -.558 | 17.107 |
| 20 | 48.557 | 8.847 | 13.536 | 2.734 | -.558 | 18.107 |

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 62.465

d. Estimation terminated at iteration number 20 because maximum iterations has been reached.

Final solution cannot be found.

Model Summary

| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
|------|---------------------|----------------------|---------------------|
| 1 | 48.557 ^a | .089 | .260 |

a. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

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Variables in the Equation

| | B | S.E. | Wald | df | Sig. | Exp(B) |
|----------|--------|----------|-------|----|------|--------------|
| ROA | 13.536 | 6.383 | 4.497 | 1 | .034 | 756225.351 |
| DER | 2.734 | 1.342 | 4.154 | 1 | .042 | 15.396 |
| Size | -.558 | .320 | 3.034 | 1 | .082 | .573 |
| Firm | 18.107 | 6540.979 | .000 | 1 | .998 | 73094040.981 |
| Constant | 8.847 | 4.573 | 3.743 | 1 | .053 | 6955.809 |

a. Variable(s) entered on step 1: ROA, DER, Size, Firm.

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