

LAMPIRAN

Lampiran 1 : Daftar Sampel Perusahaan

Kode Emiten	Nama Perusahaan
BKDP	Bukit Darmo Property Tbk
BKSL	Sentul City Tbk.
EMDE	Megapolitan Developments Tbk.
JRPT	Jaya Real Property Tbk.
LPLI	Star Pacific Tbk
NIRO	City Retail Developments Tbk.
APLN	Agung Podomoro Land Tbk.
BAPA	Bekasi Asri Pemula Tbk.
BCIP	Bumi Citra Permai Tbk.
BEST	Bekasi Fajar Industrial Estate
BIKA	Binakarya Jaya Abadi Tbk.
BIPP	Bhuwanatala Indah Permai Tbk.
BSDE	Bumi Serpong Damai Tbk.
CTRA	Ciputra Development Tbk.
DILD	Intiland Development Tbk.
DUTI	Duta Pertiwi Tbk
FMII	Fortune Mate Indonesia Tbk
GPRA	Perdana Gapuraprima Tbk.
INPP	Indonesian Paradise Property T
KIJA	Kawasan Industri Jababeka Tbk.
MDLN	Modernland Realty Tbk.
MKPI	Metropolitan Kentjana Tbk.
MMLP	Mega Manunggal Property Tbk.
MTLA	Metropolitan Land Tbk.
OMRE	Indonesia Prima Property Tbk
PLIN	Plaza Indonesia Realty Tbk.
PUDP	Pudjiadi Prestige Tbk.
PWON	Pakuwon Jati Tbk.
RBMS	Ristia Bintang Mahkotasejati T
RDTX	Roda Vivatex Tbk
TARA	Agung Semesta Sejahtera Tbk.
CSIS	Cahayasakti Investindo Sukses
NASA	Andalan Perkasa Abadi Tbk.
RISE	Jaya Sukses Makmur Sentosa Tbk
POLL	Pollux Properties Indonesia Tb
LAND	Trimitra Propertindo Tbk.
CITY	Natura City Developments Tbk.
MPRO	Maha Properti Indonesia Tbk.
SATU	Kota Satu Properti Tbk.
URBN	Urban Jakarta Propertindo Tbk.
POLI	Pollux Hotels Group Tbk.
PAMG	Bima Sakti Pertiwi Tbk.

NZIA	Nusantara Almazia Tbk.
REAL	Repower Asia Indonesia Tbk.
PPRO	PP Properti Tbk.
RODA	Pikko Land Development Tbk.
SMRA	Summarecon Agung Tbk.
ASRI	Alam Sutera Realty Tbk.

Lampiran 2 : Data Perhitungan Variabel Ukuran Perusahaan

Tahun	Kode	Nama	Total Asset	SIZE
2019	BKDP	Bukit Darmo Property Tbk	830,006,852,234	27.44
2019	BKSL	Sentul City Tbk.	4,726,295,211,213	29.18
2019	EMDE	Megapolitan Developments Tbk.	2,143,944,238,365	28.39
2019	JRPT	Jaya Real Property Tbk.	11,164,935,100,000	30.04
2019	LPLI	Star Pacific Tbk	1,004,419,000,000	27.64
2019	NIRO	City Retail Developments Tbk.	8,238,835,052,515	29.74
2019	APLN	Agung Podomoro Land Tbk.	29,460,345,080,000	31.01
2019	BAPA	Bekasi Asri Pemula Tbk.	143,136,436,717	25.69
2019	BCIP	Bumi Citra Permai Tbk.	867,065,425,451	27.49
2019	BEST	Bekasi Fajar Industrial Estate	6,399,477,523,890	29.49
2019	BIKA	Binakarya Jaya Abadi Tbk.	2,358,913,545,648	28.49
2019	BIPP	Bhuwanatala Indah Permai Tbk.	2,167,012,633,198	28.40
2019	BSDE	Bumi Serpong Damai Tbk.	54,444,849,052,447	31.63
2019	CTRA	Ciputra Development Tbk.	36,196,024,000,000	31.22
2019	DILD	Intiland Development Tbk.	14,777,496,292,639	30.32
2019	DUTI	Duta Pertiwi Tbk	13,788,227,459,960	30.25
2019	FMII	Fortune Mate Indonesia Tbk	891,866,986,266	27.52
2019	GPRA	Perdana Gapuraprima Tbk.	1,705,918,986,765	28.17
2019	INPP	Indonesian Paradise Property T	7,989,904,868,957	29.71
2019	KIJA	Kawasan Industri Jababeka Tbk.	12,184,611,579,312	30.13
2019	MDLN	Modernland Realty Tbk.	16,125,557,867,483	30.41
2019	MKPI	Metropolitan Kentjana Tbk.	7,257,234,517,578	29.61
2019	MMLP	Mega Manunggal Property Tbk.	1,128,774,113,000	27.75
2019	MTLA	Metropolitan Land Tbk.	6,107,364,000,000	29.44
2019	OMRE	Indonesia Prima Property Tbk	4,234,319,812,443	29.07
2019	PLIN	Plaza Indonesia Realty Tbk.	12,548,031,316,000	30.16
2019	PUDP	Pudjiadi Prestige Tbk.	539,915,871,769	27.01
2019	PWON	Pakuwon Jati Tbk.	26,095,153,343,000	30.89
2019	RBMS	Ristia Bintang Mahkotasejati T	806,591,755,280	27.42
2019	RDTX	Roda Vivatex Tbk	2,795,788,452,762	28.66

2019	TARA	Agung Semesta Sejahtera Tbk.	1,125,958,346,465	27.75
2019	CSIS	Cahayasakti Investindo Sukses	472,484,542,685	26.88
2019	NASA	Andalan Perkasa Abadi Tbk.	1,143,270,654,349	27.76
2019	RISE	Jaya Sukses Makmur Sentosa Tbk	2,361,421,980,191	28.49
2019	POLL	Pollux Properties Indonesia Tb	5,834,505,485,314	29.39
2019	LAND	Trimitra Propertindo Tbk.	732,960,439,427	27.32
2019	CITY	Natura City Developments Tbk.	918,879,892,813	27.55
2019	MPRO	Maha Properti Indonesia Tbk.	1,756,570,827,000	28.19
2019	SATU	Kota Satu Properti Tbk.	282,277,251,510	26.37
2019	URBN	Urban Jakarta Propertindo Tbk.	2,336,951,970,804	28.48
2019	POLI	Pollux Hotels Group Tbk.	2,325,578,782,725	28.47
2019	PAMG	Bima Sakti Pertiwi Tbk.	587,496,783,729	27.10
2019	NZIA	Nusantara Almazia Tbk.	659,066,106,591	27.21
2019	REAL	Repower Asia Indonesia Tbk.	352,565,515,823	26.59
2019	PPRO	PP Properti Tbk.	19,584,680,576,433	30.61
2019	RODA	Pikko Land Development Tbk.	3,911,163,391,136	28.99
2019	SMRA	Summarecon Agung Tbk.	24,441,657,276,000	30.83
2019	ASRI	Alam Sutera Realty Tbk.	21,894,272,005,000	30.72
2020	BKDP	Bukit Darmo Property Tbk	790,840,175,521	27.40
2020	BKSL	Sentul City Tbk.	18,371,229,973,821	30.54
2020	EMDE	Megapolitan Developments Tbk.	2,454,054,273,495	28.53
2020	JRPT	Jaya Real Property Tbk.	11,481,521,265,000	30.07
2020	LPLI	Star Pacific Tbk	935,197,000,000	27.56
2020	NIRO	City Retail Developments Tbk.	10,608,390,520,541	29.99
2020	APLN	Agung Podomoro Land Tbk.	30,391,359,956,000	31.05
2020	BAPA	Bekasi Asri Pemula Tbk.	142,306,771,029	25.68
2020	BCIP	Bumi Citra Permai Tbk.	909,264,462,663	27.54
2020	BEST	Bekasi Fajar Industrial Estate	6,282,180,229,732	29.47
2020	BIKA	Binakarya Jaya Abadi Tbk.	3,192,672,527,435	28.79
2020	BIPP	Bhuwanatala Indah Permai Tbk.	2,126,525,330,314	28.39
2020	BSDE	Bumi Serpong Damai Tbk.	60,862,926,588,750	31.74
2020	CTRA	Ciputra Development Tbk.	39,255,187,000,000	31.30
2020	DILD	Intiland Development Tbk.	15,701,872,562,921	30.38
2020	DUTI	Duta Pertiwi Tbk	13,753,624,738,885	30.25
2020	FMII	Fortune Mate Indonesia Tbk	870,707,453,070	27.49
2020	GPRA	Perdana Gapuraprima Tbk.	1,727,361,676,947	28.18
2020	INPP	Indonesian Paradise Property T	7,657,106,251,566	29.67
2020	KIJA	Kawasan Industri Jababeka Tbk.	12,200,175,979,870	30.13
2020	MDLN	Modernland Realty Tbk.	14,850,039,389,857	30.33
2020	MKPI	Metropolitan Kentjana Tbk.	7,622,918,065,733	29.66

2020	MMLP	Mega Manunggal Property Tbk.	6,726,005,150,000	29.54
2020	MTLA	Metropolitan Land Tbk.	5,932,483,000,000	29.41
2020	OMRE	Indonesia Prima Property Tbk	4,133,988,674,027	29.05
2020	PLIN	Plaza Indonesia Realty Tbk.	11,815,911,491,000	30.10
2020	PUDP	Pudjiadi Prestige Tbk.	521,632,597,211	26.98
2020	PWON	Pakuwon Jati Tbk.	26,458,805,377,000	30.91
2020	RBMS	Ristia Bintang Mahkotasejati T	760,445,865,842	27.36
2020	RDTX	Roda Vivatex Tbk	2,971,061,771,714	28.72
2020	TARA	Agung Semesta Sejahtera Tbk.	1,086,597,471,370	27.71
2020	CSIS	Cahayasakti Investindo Sukses	538,263,035,994	27.01
2020	NASA	Andalan Perkasa Abadi Tbk.	1,135,507,968,087	27.76
2020	RISE	Jaya Sukses Makmur Sentosa Tbk	2,362,014,962,050	28.49
2020	POLL	Pollux Properties Indonesia Tb	7,017,159,595,518	29.58
2020	LAND	Trimitra Propertindo Tbk.	755,728,123,635	27.35
2020	CITY	Natura City Developments Tbk.	952,922,512,425	27.58
2020	MPRO	Maha Properti Indonesia Tbk.	1,770,238,845,000	28.20
2020	SATU	Kota Satu Properti Tbk.	260,603,289,007	26.29
2020	URBN	Urban Jakarta Propertindo Tbk.	3,941,663,945,087	29.00
2020	POLI	Pollux Hotels Group Tbk.	2,473,039,414,917	28.54
2020	PAMG	Bima Sakti Pertiwi Tbk.	582,806,214,350	27.09
2020	NZIA	Nusantara Almazia Tbk.	663,378,054,003	27.22
2020	REAL	Repower Asia Indonesia Tbk.	352,590,228,523	26.59
2020	PPRO	PP Properti Tbk.	18,588,970,471,992	30.55
2020	RODA	Pikko Land Development Tbk.	3,936,147,888,286	29.00
2020	SMRA	Summarecon Agung Tbk.	24,922,534,224,000	30.85
2020	ASRI	Alam Sutera Realty Tbk.	21,226,814,871,000	30.69
2021	BKDP	Bukit Darmo Property Tbk	774,139,598,349	27.38
2021	BKSL	Sentul City Tbk.	16,654,989,338,161	30.44
2021	EMDE	Megapolitan Developments Tbk.	3,278,638,990,780	28.82
2021	JRPT	Jaya Real Property Tbk.	11,748,147,834,000	30.09
2021	LPLI	Star Pacific Tbk	974,069,000,000	27.60
2021	NIRO	City Retail Developments Tbk.	11,691,071,599,377	30.09
2021	APLN	Agung Podomoro Land Tbk.	29,611,111,198,000	31.02
2021	BAPA	Bekasi Asri Pemula Tbk.	139,570,998,335	25.66
2021	BCIP	Bumi Citra Permai Tbk.	887,073,065,396	27.51
2021	BEST	Bekasi Fajar Industrial Estate	6,042,212,385,412	29.43
2021	BIKA	Binakarya Jaya Abadi Tbk.	3,064,221,042,583	28.75
2021	BIPP	Bhuwanatala Indah Permai Tbk.	2,044,686,725,854	28.35
2021	BSDE	Bumi Serpong Damai Tbk.	61,469,712,165,656	31.75
2021	CTRA	Ciputra Development Tbk.	40,668,411,000,000	31.34

2021	DILD	Intiland Development Tbk.	16,461,784,737,635	30.43
2021	DUTI	Duta Pertiwi Tbk	15,308,923,447,779	30.36
2021	FMII	Fortune Mate Indonesia Tbk	869,030,674,625	27.49
2021	GPRA	Perdana Gapuraprima Tbk.	1,760,551,462,449	28.20
2021	INPP	Indonesian Paradise Property T	8,745,700,244,235	29.80
2021	KIJA	Kawasan Industri Jababeka Tbk.	12,292,090,330,026	30.14
2021	MDLN	Modernland Realty Tbk.	14,539,539,040,795	30.31
2021	MKPI	Metropolitan Kentjana Tbk.	7,994,282,432,092	29.71
2021	MMLP	Mega Manunggal Property Tbk.	7,107,303,861,000	29.59
2021	MTLA	Metropolitan Land Tbk.	6,409,548,000,000	29.49
2021	OMRE	Indonesia Prima Property Tbk	4,109,123,842,700	29.04
2021	PLIN	Plaza Indonesia Realty Tbk.	11,971,692,555,000	30.11
2021	PUDP	Pudjiadi Prestige Tbk.	492,003,943,529	26.92
2021	PWON	Pakuwon Jati Tbk.	28,866,081,129,000	30.99
2021	RBMS	Ristia Bintang Mahkotasejati T	771,096,800,598	27.37
2021	RDTX	Roda Vivatex Tbk	3,161,105,356,526	28.78
2021	TARA	Agung Semesta Sejahtera Tbk.	1,085,232,564,474	27.71
2021	CSIS	Cahayasakti Investindo Sukses	526,136,140,616	26.99
2021	NASA	Andalan Perkasa Abadi Tbk.	1,133,852,216,949	27.76
2021	RISE	Jaya Sukses Makmur Sentosa Tbk	2,646,552,344,998	28.60
2021	POLL	Pollux Properties Indonesia Tb	6,895,354,778,172	29.56
2021	LAND	Trimitra Propertindo Tbk.	763,357,981,904	27.36
2021	CITY	Natura City Developments Tbk.	951,332,974,900	27.58
2021	MPRO	Maha Properti Indonesia Tbk.	1,762,114,841,000	28.20
2021	SATU	Kota Satu Properti Tbk.	259,460,426,771	26.28
2021	URBN	Urban Jakarta Propertindo Tbk.	4,055,436,445,514	29.03
2021	POLI	Pollux Hotels Group Tbk.	2,440,573,927,925	28.52
2021	PAMG	Bima Sakti Pertiwi Tbk.	583,578,892,476	27.09
2021	NZIA	Nusantara Almazia Tbk.	633,543,391,000	27.17
2021	REAL	Repower Asia Indonesia Tbk.	353,731,723,320	26.59
2021	PPRO	PP Properti Tbk.	21,086,427,083,575	30.68
2021	RODA	Pikko Land Development Tbk.	3,650,686,851,644	28.93
2021	SMRA	Summarecon Agung Tbk.	26,049,716,678,000	30.89
2021	ASRI	Alam Sutera Realty Tbk.	21,933,974,714,000	30.72
2022	BKDP	Bukit Darmo Property Tbk	756,499,706,863	27.35
2022	BKSL	Sentul City Tbk.	16,721,760,263,807	30.45
2022	EMDE	Megapolitan Developments Tbk.	3,743,751,737,058	28.95
2022	JRPT	Jaya Real Property Tbk.	12,251,800,500,000	30.14
2022	LPLI	Star Pacific Tbk	1,125,536,000,000	27.75
2022	NIRO	City Retail Developments Tbk.	12,930,967,694,757	30.19

2022	APLN	Agung Podomoro Land Tbk.	28,617,781,741,000	30.99
2022	BAPA	Bekasi Asri Pemula Tbk.	135,434,013,488	25.63
2022	BCIP	Bumi Citra Permai Tbk.	884,034,513,122	27.51
2022	BEST	Bekasi Fajar Industrial Estate	6,078,468,909,026	29.44
2022	BIKA	Binakarya Jaya Abadi Tbk.	2,900,520,980,450	28.70
2022	BIPP	Bhuwanatala Indah Permai Tbk.	1,888,336,506,757	28.27
2022	BSDE	Bumi Serpong Damai Tbk.	64,999,403,480,787	31.81
2022	CTRA	Ciputra Development Tbk.	41,902,382,000,000	31.37
2022	DILD	Intiland Development Tbk.	16,351,848,378,006	30.43
2022	DUTI	Duta Pertiwi Tbk	15,586,178,093,961	30.38
2022	FMII	Fortune Mate Indonesia Tbk	752,865,843,071	27.35
2022	GPRA	Perdana Gapuraprima Tbk.	1,781,355,644,223	28.21
2022	INPP	Indonesian Paradise Property T	9,163,821,178,882	29.85
2022	KIJA	Kawasan Industri Jababeka Tbk.	13,110,459,383,600	30.20
2022	MDLN	Modernland Realty Tbk.	13,528,168,874,943	30.24
2022	MKPI	Metropolitan Kentjana Tbk.	8,155,939,004,812	29.73
2022	MMLP	Mega Manunggal Property Tbk.	7,635,870,085,000	29.66
2022	MTLA	Metropolitan Land Tbk.	6,735,895,000,000	29.54
2022	OMRE	Indonesia Prima Property Tbk	3,989,682,804,521	29.01
2022	PLIN	Plaza Indonesia Realty Tbk.	12,369,620,391,000	30.15
2022	PUDP	Pudjiadi Prestige Tbk.	651,369,072,120	27.20
2022	PWON	Pakuwon Jati Tbk.	30,602,179,916,000	31.05
2022	RBMS	Ristia Bintang Mahkotasejati T	717,606,761,078	27.30
2022	RDTX	Roda Vivatex Tbk	3,387,321,004,206	28.85
2022	TARA	Agung Semesta Sejahtera Tbk.	1,080,248,725,557	27.71
2022	CSIS	Cahayasakti Investindo Sukses	184,745,960,213	25.94
2022	NASA	Andalan Perkasa Abadi Tbk.	1,129,527,346,470	27.75
2022	RISE	Jaya Sukses Makmur Sentosa Tbk	2,712,160,950,002	28.63
2022	POLL	Pollux Properties Indonesia Tb	4,845,037,355,081	29.21
2022	LAND	Trimitra Propertindo Tbk.	734,346,966,843	27.32
2022	CITY	Natura City Developments Tbk.	933,973,335,744	27.56
2022	MPRO	Maha Properti Indonesia Tbk.	1,725,176,255,000	28.18
2022	SATU	Kota Satu Properti Tbk.	237,976,127,852	26.20
2022	URBN	Urban Jakarta Propertindo Tbk.	4,269,806,195,058	29.08
2022	POLI	Pollux Hotels Group Tbk.	2,583,234,248,023	28.58
2022	PAMG	Bima Sakti Pertiwi Tbk.	582,565,037,552	27.09
2022	NZIA	Nusantara Almazia Tbk.	605,500,645,195	27.13
2022	REAL	Repower Asia Indonesia Tbk.	352,269,524,066	26.59
2022	PPRO	PP Properti Tbk.	21,812,999,448,669	30.71
2022	RODA	Pikko Land Development Tbk.	3,547,426,939,513	28.90

2022	SMRA	Summarecon Agung Tbk.	28,433,574,878,000	30.98
2022	ASRI	Alam Sutera Realty Tbk.	22,298,925,271,000	30.74

Lampiran 3 : Data Perhitungan Variabel Profitabilitas

Tahun	Kode	Nama	Laba Bersih	Total Asset	ROA
2019	BKDP	Bukit Darmo Property Tbk	-30,944,840,630	830,006,852,234	-0.0373
2019	BKSL	Sentul City Tbk.	68,928,077,412	4,726,295,211,213	0.0146
2019	EMDE	Megapolitan Developments Tbk.	-34,638,520,599	2,143,944,238,365	-0.0162
2019	JRPT	Jaya Real Property Tbk.	1,037,201,837,000	11,164,935,100,000	0.0929
2019	LPLI	Star Pacific Tbk	-19,452,000,000	1,004,419,000,000	-0.0194
2019	NIRO	City Retail Developments Tbk.	-42,279,000,684	8,238,835,052,515	-0.0051
2019	APLN	Agung Podomoro Land Tbk.	120,811,697,000	29,460,345,080,000	0.0041
2019	BAPA	Bekasi Asri Pemula Tbk.	4,956,230,815	143,136,436,717	0.0346
2019	BCIP	Bumi Citra Permai Tbk.	23,201,520,208	867,065,425,451	0.0268
2019	BEST	Bekasi Fajar Industrial Estate	380,152,937,259	6,399,477,523,890	0.0594
2019	BIKA	Binakarya Jaya Abadi Tbk.	-82,553,635,471	2,358,913,545,648	-0.0350
2019	BIPP	Bhuwanatala Indah Permai Tbk.	-946,349,127	2,167,012,633,198	-0.0004
2019	BSDE	Bumi Serpong Damai Tbk.	3,130,076,103,452	54,444,849,052,447	0.0575
2019	CTRA	Ciputra Development Tbk.	1,283,281,000,000	36,196,024,000,000	0.0355
2019	DILD	Intiland Development Tbk.	436,709,213,814	14,777,496,292,639	0.0296
2019	DUTI	Duta Pertiwi Tbk	1,289,962,965,315	13,788,227,459,960	0.0936
2019	FMII	Fortune Mate Indonesia Tbk	2,718,797,575	891,866,986,266	0.0030
2019	GPRA	Perdana Gapuraprima Tbk.	55,222,657,634	1,705,918,986,765	0.0324
2019	INPP	Indonesian Paradise Property T	2,081,142,336,348	7,989,904,868,957	0.2605
2019	KIJA	Kawasan Industri Jababeka Tbk.	141,140,307,068	12,184,611,579,312	0.0116
2019	MDLN	Modernland Realty Tbk.	409,602,777,858	16,125,557,867,483	0.0254

2019	MKPI	Metropolitan Kentjana Tbk.	614,639,392,159	7,257,234,517,578	0.0847
2019	MMLP	Mega Manunggal Property Tbk.	273,930,434,000	1,128,774,113,000	0.2427
2019	MTLA	Metropolitan Land Tbk.	487,622,000,000	6,107,364,000,000	0.0798
2019	OMRE	Indonesia Prima Property Tbk	-60,443,046,688	4,234,319,812,443	-0.0143
2019	PLIN	Plaza Indonesia Realty Tbk.	548,538,232,000	12,548,031,316,000	0.0437
2019	PUDP	Pudjiadi Prestige Tbk.	4,343,694,646	539,915,871,769	0.0080
2019	PWON	Pakuwon Jati Tbk.	3,239,796,227,000	26,095,153,343,000	0.1242
2019	RBMS	Ristia Bintang Mahkotasejati T	-23,680,248,765	806,591,755,280	-0.0294
2019	RDTX	Roda Vivatex Tbk	232,773,280,699	2,795,788,452,762	0.0833
2019	TARA	Agung Semesta Sejahtera Tbk.	1,062,164,185	1,125,958,346,465	0.0009
2019	CSIS	Cahayasakti Investindo Sukses	-9,258,212,633	472,484,542,685	-0.0196
2019	NASA	Andalan Perkasa Abadi Tbk.	-548,729,615	1,143,270,654,349	-0.0005
2019	RISE	Jaya Sukses Makmur Sentosa Tbk	6,718,231,675	2,361,421,980,191	0.0028
2019	POLL	Pollux Properties Indonesia Tb	193,040,438,929	5,834,505,485,314	0.0331
2019	LAND	Trimitra Propertindo Tbk.	28,765,667,306	732,960,439,427	0.0392
2019	CITY	Natura City Developments Tbk.	31,703,787,983	918,879,892,813	0.0345
2019	MPRO	Maha Properti Indonesia Tbk.	31,727,329,000	1,756,570,827,000	0.0181
2019	SATU	Kota Satu Properti Tbk.	-16,730,545,860	282,277,251,510	-0.0593
2019	URBN	Urban Jakarta Propertindo Tbk.	119,229,447,776	2,336,951,970,804	0.0510
2019	POLI	Pollux Hotels Group Tbk.	54,643,639,689	2,325,578,782,725	0.0235
2019	PAMG	Bima Sakti Pertiwi Tbk.	5,567,665,632	587,496,783,729	0.0095
2019	NZIA	Nusantara Almazia Tbk.	3,356,447,223	659,066,106,591	0.0051
2019	REAL	Repower Asia Indonesia Tbk.	1,382,879,694	352,565,515,823	0.0039
2019	PPRO	PP Properti Tbk.	360,895,336,040	19,584,680,576,433	0.0184
2019	RODA	Pikko Land Development Tbk.	-276,047,576,448	3,911,163,391,136	-0.0706
2019	SMRA	Summarecon Agung Tbk.	613,020,426,000	24,441,657,276,000	0.0251

2019	ASRI	Alam Sutera Realty Tbk.	1,012,947,312,000	21,894,272,005,000	0.0463
2020	BKDP	Bukit Darmo Property Tbk	-31,050,114,021	790,840,175,521	-0.0393
2020	BKSL	Sentul City Tbk.	-556,301,782,629	18,371,229,973,821	-0.0303
2020	EMDE	Megapolitan Developments Tbk.	-56,617,681,066	2,454,054,273,495	-0.0231
2020	JRPT	Jaya Real Property Tbk.	1,013,418,153,000	11,481,521,265,000	0.0883
2020	LPLI	Star Pacific Tbk	-21,117,000,000	935,197,000,000	-0.0226
2020	NIRO	City Retail Developments Tbk.	157,776,799,288	10,608,390,520,541	0.0149
2020	APLN	Agung Podomoro Land Tbk.	180,144,688,000	30,391,359,956,000	0.0059
2020	BAPA	Bekasi Asri Pemula Tbk.	-3,737,826,580	142,306,771,029	-0.0263
2020	BCIP	Bumi Citra Permai Tbk.	12,990,816,748	909,264,462,663	0.0143
2020	BEST	Bekasi Fajar Industrial Estate	-115,219,635,076	6,282,180,229,732	-0.0183
2020	BIKA	Binakarya Jaya Abadi Tbk.	-104,334,806,073	3,192,672,527,435	-0.0327
2020	BIPP	Bhuwanatala Indah Permai Tbk.	94,063,094,416	2,126,525,330,314	0.0442
2020	BSDE	Bumi Serpong Damai Tbk.	486,257,814,158	60,862,926,588,750	0.0080
2020	CTRA	Ciputra Development Tbk.	1,370,686,000,000	39,255,187,000,000	0.0349
2020	DILD	Intiland Development Tbk.	68,962,241,069	15,701,872,562,921	0.0044
2020	DUTI	Duta Pertiwi Tbk	638,427,373,273	13,753,624,738,885	0.0464
2020	FMII	Fortune Mate Indonesia Tbk	-1,481,751,003	870,707,453,070	-0.0017
2020	GPRA	Perdana Gapuraprima Tbk.	34,752,426,451	1,727,361,676,947	0.0201
2020	INPP	Indonesian Paradise Property T	-483,534,590,924	7,657,106,251,566	-0.0631
2020	KIJA	Kawasan Industri Jababeka Tbk.	45,249,873,535	12,200,175,979,870	0.0037
2020	MDLN	Modernland Realty Tbk.	-1,763,880,064,128	14,850,039,389,857	-0.1188
2020	MKPI	Metropolitan Kentjana Tbk.	231,113,916,843	7,622,918,065,733	0.0303
2020	MMLP	Mega Manunggal Property Tbk.	-89,078,551,000	6,726,005,150,000	-0.0132
2020	MTLA	Metropolitan Land Tbk.	286,307,000,000	5,932,483,000,000	0.0483
2020	OMRE	Indonesia Prima Property Tbk	-222,986,825,963	4,133,988,674,027	-0.0539

2020	PLIN	Plaza Indonesia Realty Tbk.	-575,176,897,000	11,815,911,491,000	-0.0487
2020	PUDP	Pudjiadi Prestige Tbk.	-23,445,488,581	521,632,597,211	-0.0449
2020	PWON	Pakuwon Jati Tbk.	1,119,113,010,000	26,458,805,377,000	0.0423
2020	RBMS	Ristia Bintang Mahkotasejati T	-45,421,421,796	760,445,865,842	-0.0597
2020	RDTX	Roda Vivatex Tbk	236,087,887,526	2,971,061,771,714	0.0795
2020	TARA	Agung Semesta Sejahtera Tbk.	-12,547,995,411	1,086,597,471,370	-0.0115
2020	CSIS	Cahayasakti Investindo Sukses	12,446,402,605	538,263,035,994	0.0231
2020	NASA	Andalan Perkasa Abadi Tbk.	-6,527,051,485	1,135,507,968,087	-0.0057
2020	RISE	Jaya Sukses Makmur Sentosa Tbk	-39,146,758,147	2,362,014,962,050	-0.0166
2020	POLL	Pollux Properties Indonesia Tb	86,273,882,302	7,017,159,595,518	0.0123
2020	LAND	Trimitra Propertindo Tbk.	-17,948,327,231	755,728,123,635	-0.0237
2020	CITY	Natura City Developments Tbk.	65,605,521,380	952,922,512,425	0.0688
2020	MPRO	Maha Properti Indonesia Tbk.	12,773,503,000	1,770,238,845,000	0.0072
2020	SATU	Kota Satu Properti Tbk.	-19,102,861,276	260,603,289,007	-0.0733
2020	URBN	Urban Jakarta Propertindo Tbk.	99,273,623,486	3,941,663,945,087	0.0252
2020	POLI	Pollux Hotels Group Tbk.	17,438,462,295	2,473,039,414,917	0.0071
2020	PAMG	Bima Sakti Pertiwi Tbk.	-6,328,648,783	582,806,214,350	-0.0109
2020	NZIA	Nusantara Almazia Tbk.	2,665,918,594	663,378,054,003	0.0040
2020	REAL	Repower Asia Indonesia Tbk.	1,022,961,976	352,590,228,523	0.0029
2020	PPRO	PP Properti Tbk.	106,377,057,578	18,588,970,471,992	0.0057
2020	RODA	Pikko Land Development Tbk.	-158,643,615,903	3,936,147,888,286	-0.0403
2020	SMRA	Summarecon Agung Tbk.	245,909,143,000	24,922,534,224,000	0.0099
2020	ASRI	Alam Sutera Realty Tbk.	-1,036,617,865,000	21,226,814,871,000	-0.0488
2021	BKDP	Bukit Darmo Property Tbk	-36,260,265,843	774,139,598,349	-0.0468
2021	BKSL	Sentul City Tbk.	229,270,350,880	16,654,989,338,161	0.0138
2021	EMDE	Megapolitan Developments Tbk.	1,034,201,610,092	3,278,638,990,780	0.3154

2021	JRPT	Jaya Real Property Tbk.	786,726,309,000	11,748,147,834,000	0.0670
2021	LPLI	Star Pacific Tbk	248,262,000,000	974,069,000,000	0.2549
2021	NIRO	City Retail Developments Tbk.	-164,129,909,756	11,691,071,599,377	-0.0140
2021	APLN	Agung Podomoro Land Tbk.	-485,227,632,000	29,611,111,198,000	-0.0164
2021	BAPA	Bekasi Asri Pemula Tbk.	-2,052,255,452	139,570,998,335	-0.0147
2021	BCIP	Bumi Citra Permai Tbk.	124,179,366	887,073,065,396	0.0001
2021	BEST	Bekasi Fajar Industrial Estate	-71,095,023,263	6,042,212,385,412	-0.0118
2021	BIKA	Binakarya Jaya Abadi Tbk.	194,564,034,960	3,064,221,042,583	0.0635
2021	BIPP	Bhuwanatala Indah Permai Tbk.	19,556,643,069	2,044,686,725,854	0.0096
2021	BSDE	Bumi Serpong Damai Tbk.	1,538,840,956,173	61,469,712,165,656	0.0250
2021	CTRA	Ciputra Development Tbk.	2,087,716,000,000	40,668,411,000,000	0.0513
2021	DILD	Intiland Development Tbk.	-30,049,182,958	16,461,784,737,635	-0.0018
2021	DUTI	Duta Pertiwi Tbk	730,113,120,884	15,308,923,447,779	0.0477
2021	FMII	Fortune Mate Indonesia Tbk	8,562,317,113	869,030,674,625	0.0099
2021	GPRA	Perdana Gapuraprima Tbk.	49,537,431,683	1,760,551,462,449	0.0281
2021	INPP	Indonesian Paradise Property T	28,445,978,434	8,745,700,244,235	0.0033
2021	KIJA	Kawasan Industri Jababeka Tbk.	87,635,897,475	12,292,090,330,026	0.0071
2021	MDLN	Modernland Realty Tbk.	-41,994,106,784	14,539,539,040,795	-0.0029
2021	MKPI	Metropolitan Kentjana Tbk.	324,669,719,210	7,994,282,432,092	0.0406
2021	MMLP	Mega Manunggal Property Tbk.	366,262,697,000	7,107,303,861,000	0.0515
2021	MTLA	Metropolitan Land Tbk.	380,666,000,000	6,409,548,000,000	0.0594
2021	OMRE	Indonesia Prima Property Tbk	-170,512,564,243	4,109,123,842,700	-0.0415
2021	PLIN	Plaza Indonesia Realty Tbk.	447,757,412,000	11,971,692,555,000	0.0374
2021	PUDP	Pudjiadi Prestige Tbk.	-17,733,938,826	492,003,943,529	-0.0360
2021	PWON	Pakuwon Jati Tbk.	1,550,434,339,000	28,866,081,129,000	0.0537
2021	RBMS	Ristia Bintang Mahkotasejati T	-23,700,030,500	771,096,800,598	-0.0307

2021	RDTX	Roda Vivatex Tbk	195,806,481,653	3,161,105,356,526	0.0619
2021	TARA	Agung Semesta Sejahtera Tbk.	21,430,197,891	1,085,232,564,474	0.0197
2021	CSIS	Cahayasakti Investindo Sukses	239,158,814,425	526,136,140,616	0.4546
2021	NASA	Andalan Perkasa Abadi Tbk.	-4,933,144,785	1,133,852,216,949	-0.0044
2021	RISE	Jaya Sukses Makmur Sentosa Tbk	40,965,480,325	2,646,552,344,998	0.0155
2021	POLL	Pollux Properties Indonesia Tb	-136,516,510,586	6,895,354,778,172	-0.0198
2021	LAND	Trimitra Propertindo Tbk.	-11,601,943,202	763,357,981,904	-0.0152
2021	CITY	Natura City Developments Tbk.	1,261,805,333	951,332,974,900	0.0013
2021	MPRO	Maha Properti Indonesia Tbk.	-13,969,360,000	1,762,114,841,000	-0.0079
2021	SATU	Kota Satu Properti Tbk.	-17,007,904,858	259,460,426,771	-0.0656
2021	URBN	Urban Jakarta Propertindo Tbk.	63,994,860,995	4,055,436,445,514	0.0158
2021	POLI	Pollux Hotels Group Tbk.	35,847,355,212	2,440,573,927,925	0.0147
2021	PAMG	Bima Sakti Pertiwi Tbk.	-10,461,119,551	583,578,892,476	-0.0179
2021	NZIA	Nusantara Almazia Tbk.	3,061,999,615	633,543,391,000	0.0048
2021	REAL	Repower Asia Indonesia Tbk.	1,266,587,627	353,731,723,320	0.0036
2021	PPRO	PP Properti Tbk.	21,019,897,927	21,086,427,083,575	0.0010
2021	RODA	Pikko Land Development Tbk.	32,760,960,104	3,650,686,851,644	0.0090
2021	SMRA	Summarecon Agung Tbk.	549,696,051,000	26,049,716,678,000	0.0211
2021	ASRI	Alam Sutera Realty Tbk.	142,928,791,000	21,933,974,714,000	0.0065
2022	BKDP	Bukit Darmo Property Tbk	-33,007,921,041	756,499,706,863	-0.0436
2022	BKSL	Sentul City Tbk.	-167,082,791,575	16,721,760,263,807	-0.0100
2022	EMDE	Megapolitan Developments Tbk.	-68,275,169,424	3,743,751,737,058	-0.0182
2022	JRPT	Jaya Real Property Tbk.	879,772,894,000	12,251,800,500,000	0.0718
2022	LPLI	Star Pacific Tbk	38,673,000,000	1,125,536,000,000	0.0344
2022	NIRO	City Retail Developments Tbk.	-355,490,918,415	12,930,967,694,757	-0.0275
2022	APLN	Agung Podomoro Land Tbk.	2,268,910,393,000	28,617,781,741,000	0.0793

2022	BAPA	Bekasi Asri Pemula Tbk.	3,712,072,464	135,434,013,488	0.0274
2022	BCIP	Bumi Citra Permai Tbk.	17,063,851,989	884,034,513,122	0.0193
2022	BEST	Bekasi Fajar Industrial Estate	33,729,572,546	6,078,468,909,026	0.0055
2022	BIKA	Binakarya Jaya Abadi Tbk.	-177,893,377,255	2,900,520,980,450	-0.0613
2022	BIPP	Bhuwanatala Indah Permai Tbk.	22,212,330,445	1,888,336,506,757	0.0118
2022	BSDE	Bumi Serpong Damai Tbk.	2,656,885,590,302	64,999,403,480,787	0.0409
2022	CTRA	Ciputra Development Tbk.	2,003,028,000,000	41,902,382,000,000	0.0478
2022	DILD	Intiland Development Tbk.	191,967,902,267	16,351,848,378,006	0.0117
2022	DUTI	Duta Pertiwi Tbk	846,697,244,502	15,586,178,093,961	0.0543
2022	FMII	Fortune Mate Indonesia Tbk	17,293,843,958	752,865,843,071	0.0230
2022	GPRA	Perdana Gapuraprima Tbk.	76,356,236,772	1,781,355,644,223	0.0429
2022	INPP	Indonesian Paradise Property T	69,492,222,999	9,163,821,178,882	0.0076
2022	KIJA	Kawasan Industri Jababeka Tbk.	40,980,837,130	13,110,459,383,600	0.0031
2022	MDLN	Modernland Realty Tbk.	20,170,729,245	13,528,168,874,943	0.0015
2022	MKPI	Metropolitan Kentjana Tbk.	701,335,731,285	8,155,939,004,812	0.0860
2022	MMLP	Mega Manunggal Property Tbk.	194,546,174,000	7,635,870,085,000	0.0255
2022	MTLA	Metropolitan Land Tbk.	417,934,000,000	6,735,895,000,000	0.0620
2022	OMRE	Indonesia Prima Property Tbk	-235,810,272,617	3,989,682,804,521	-0.0591
2022	PLIN	Plaza Indonesia Realty Tbk.	557,392,413,000	12,369,620,391,000	0.0451
2022	PUDP	Pudjiadi Prestige Tbk.	279,002,702,816	651,369,072,120	0.4283
2022	PWON	Pakuwon Jati Tbk.	1,831,130,001,000	30,602,179,916,000	0.0598
2022	RBMS	Ristia Bintang Mahkotasejati T	- 39,783,212,530	717,606,761,078	- 0.0554
2022	RDTX	Roda Vivatex Tbk	270,816,725,275	3,387,321,004,206	0.0800
2022	TARA	Agung Semesta Sejahtera Tbk.	- 3,070,556,913	1,080,248,725,557	- 0.0028
2022	CSIS	Cahayasakti Investindo Sukses	- 2,485,856,018	184,745,960,213	- 0.0135
2022	NASA	Andalan Perkasa Abadi Tbk.	- 279,278,890	1,129,527,346,470	- 0.0002

2022	RISE	Jaya Sukses Makmur Sentosa Tbk	35,845,759,726	2,712,160,950,002	0.0132
2022	POLL	Pollux Properties Indonesia Tbk	468,726,226,741	4,845,037,355,081	0.0967
2022	LAND	Trimitra Propertindo Tbk.	- 7,918,635,681	734,346,966,843	- 0.0108
2022	CITY	Natura City Developments Tbk.	- 21,279,375,357	933,973,335,744	- 0.0228
2022	MPRO	Maha Properti Indonesia Tbk.	- 29,208,883,000	1,725,176,255,000	- 0.0169
2022	SATU	Kota Satu Properti Tbk.	- 8,190,794,022	237,976,127,852	- 0.0344
2022	URBN	Urban Jakarta Propertindo Tbk.	11,253,523,334	4,269,806,195,058	0.0026
2022	POLI	Pollux Hotels Group Tbk.	155,049,779,830	2,583,234,248,023	0.0600
2022	PAMG	Bima Sakti Pertiwi Tbk.	- 3,204,647,893	582,565,037,552	- 0.0055
2022	NZIA	Nusantara Almazia Tbk.	1,539,821,684	605,500,645,195	0.0025
2022	REAL	Repower Asia Indonesia Tbk.	167,069,190	352,269,524,066	0.0005
2022	PPRO	PP Properti Tbk.	24,274,414,866	21,812,999,448,669	0.0011
2022	RODA	Pikko Land Development Tbk.	- 25,847,148,542	3,547,426,939,513	- 0.0073
2022	SMRA	Summarecon Agung Tbk.	771,743,500,000	28,433,574,878,000	0.0271
2022	ASRI	Alam Sutera Realty Tbk.	1,098,364,937,000	22,298,925,271,000	0.0493

Lampiran 4 : Data Perhitungan Variabel *Audit Fee*

Tahun	Kode	Nama	<i>Audit Fee</i>	Fee
2019	BKDP	Bukit Darmo Property Tbk	1,750,902,134	21.28
2019	BKSL	Sentul City Tbk.	53,724,583,274	24.71
2019	EMDE	Megapolitan Developments Tbk.	560,000,000	20.14
2019	JRPT	Jaya Real Property Tbk.	895,000,000	20.61
2019	LPLI	Star Pacific Tbk	121,000,000	18.61
2019	NIRO	City Retail Developments Tbk.	13,732,516,697	23.34
2019	APLN	Agung Podomoro Land Tbk.	600,000,000	20.21
2019	BAPA	Bekasi Asri Pemula Tbk.	383,457,234	19.76
2019	BCIP	Bumi Citra Permai Tbk.	192,000,000	19.07
2019	BEST	Bekasi Fajar Industrial Estate	702,800,000	20.37
2019	BIKA	Binakarya Jaya Abadi Tbk.	10,856,922,079	23.11

2019	BIPP	Bhuwanatala Indah Permai Tbk.	411,500,000	19.84
2019	BSDE	Bumi Serpong Damai Tbk.	570,000,000	20.16
2019	CTRA	Ciputra Development Tbk.	40,799,000,000	24.43
2019	DILD	Intiland Development Tbk.	1,860,000,000	21.34
2019	DUTI	Duta Pertiwi Tbk	330,000,000	19.61
2019	FMII	Fortune Mate Indonesia Tbk	165,500,000	18.92
2019	GPRA	Perdana Gapuraprima Tbk.	1,288,500,000	20.98
2019	INPP	Indonesian Paradise Property T	280,000,000	19.45
2019	KIJA	Kawasan Industri Jababeka Tbk.	17,247,322,124	23.57
2019	MDLN	Modernland Realty Tbk.	1,780,000,000	21.30
2019	MKPI	Metropolitan Kentjana Tbk.	620,000,000	20.25
2019	MMLP	Mega Manunggal Property Tbk.	4,058,242,000	22.12
2019	MTLA	Metropolitan Land Tbk.	2,880,000,000	21.78
2019	OMRE	Indonesia Prima Property Tbk	414,000,000	19.84
2019	PLIN	Plaza Indonesia Realty Tbk.	2,180,000,000	21.50
2019	PUDP	Pudjiadi Prestige Tbk.	244,125,000	19.31
2019	PWON	Pakuwon Jati Tbk.	3,120,000,000	21.86
2019	RBMS	Ristia Bintang Mahkotasejati T	4,605,753,888	22.25
2019	RDTX	Roda Vivatex Tbk	500,000,000	20.03
2019	TARA	Agung Semesta Sejahtera Tbk.	1,210,000,000	20.91
2019	CSIS	Cahayasakti Investindo Sukses	1,090,192,442	20.81
2019	NASA	Andalan Perkasa Abadi Tbk.	533,500,000	20.09
2019	RISE	Jaya Sukses Makmur Sentosa Tbk	350,000,000	19.67
2019	POLL	Pollux Properties Indonesia Tb	718,900,000	20.39
2019	LAND	Trimitra Propertindo Tbk.	219,476,740	19.21
2019	CITY	Natura City Developments Tbk.	1,679,168,657	21.24
2019	MPRO	Maha Properti Indonesia Tbk.	250,000,000	19.34
2019	SATU	Kota Satu Properti Tbk.	1,326,063,522	21.01
2019	URBN	Urban Jakarta Propertindo Tbk.	220,000,000	19.21
2019	POLI	Pollux Hotels Group Tbk.	519,900,000	20.07
2019	PAMG	Bima Sakti Pertiwi Tbk.	500,000,000	20.03
2019	NZIA	Nusantara Almazia Tbk.	875,627,082	20.59
2019	REAL	Repower Asia Indonesia Tbk.	250,000,000	19.34
2019	PPRO	PP Properti Tbk.	510,909,091	20.05
2019	RODA	Pikko Land Development Tbk.	3,172,182,729	21.88
2019	SMRA	Summarecon Agung Tbk.	6,600,000,000	22.61
2019	ASRI	Alam Sutera Realty Tbk.	905,000,000	20.62
2020	BKDP	Bukit Darmo Property Tbk	406,941,204	19.82
2020	BKSL	Sentul City Tbk.	21,619,822,541	23.80

2020	EMDE	Megapolitan Developments Tbk.	357,500,000	19.69
2020	JRPT	Jaya Real Property Tbk.	773,900,000	20.47
2020	LPLI	Star Pacific Tbk	252,450,000	19.35
2020	NIRO	City Retail Developments Tbk.	12,397,644,575	23.24
2020	APLN	Agung Podomoro Land Tbk.	420,000,000	19.86
2020	BAPA	Bekasi Asri Pemula Tbk.	150,000,000	18.83
2020	BCIP	Bumi Citra Permai Tbk.	666,978,712	20.32
2020	BEST	Bekasi Fajar Industrial Estate	655,700,000	20.30
2020	BIKA	Binakarya Jaya Abadi Tbk.	5,119,616,845	22.36
2020	BIPP	Bhuwanatala Indah Permai Tbk.	1,022,830,032	20.75
2020	BSDE	Bumi Serpong Damai Tbk.	585,000,000	20.19
2020	CTRA	Ciputra Development Tbk.	44,788,000,000	24.53
2020	DILD	Intiland Development Tbk.	1,803,000,000	21.31
2020	DUTI	Duta Pertiwi Tbk	345,000,000	19.66
2020	FMII	Fortune Mate Indonesia Tbk	168,000,000	18.94
2020	GPRA	Perdana Gapuraprima Tbk.	1,245,500,000	20.94
2020	INPP	Indonesian Paradise Property T	198,000,000	19.10
2020	KIJA	Kawasan Industri Jababeka Tbk.	15,645,485,115	23.47
2020	MDLN	Modernland Realty Tbk.	1,780,000,000	21.30
2020	MKPI	Metropolitan Kentjana Tbk.	620,000,000	20.25
2020	MMLP	Mega Manunggal Property Tbk.	18,992,863,000	23.67
2020	MTLA	Metropolitan Land Tbk.	2,800,000,000	21.75
2020	OMRE	Indonesia Prima Property Tbk	699,000,000	20.37
2020	PLIN	Plaza Indonesia Realty Tbk.	1,197,000,000	20.90
2020	PUDP	Pudjiadi Prestige Tbk.	220,000,000	19.21
2020	PWON	Pakuwon Jati Tbk.	3,260,000,000	21.90
2020	RBMS	Ristia Bintang Mahkotasejati T	1,374,232,979	21.04
2020	RDTX	Roda Vivatex Tbk	500,000,000	20.03
2020	TARA	Agung Semesta Sejahtera Tbk.	1,293,000,000	20.98
2020	CSIS	Cahayasakti Investindo Sukses	113,800,000	18.55
2020	NASA	Andalan Perkasa Abadi Tbk.	500,000,000	20.03
2020	RISE	Jaya Sukses Makmur Sentosa Tbk	350,000,000	19.67
2020	POLL	Pollux Properties Indonesia Tb	718,900,000	20.39
2020	LAND	Trimitra Propertindo Tbk.	586,892,764	20.19
2020	CITY	Natura City Developments Tbk.	108,000,000	18.50
2020	MPRO	Maha Properti Indonesia Tbk.	215,000,000	19.19
2020	SATU	Kota Satu Properti Tbk.	990,613,316	20.71
2020	URBN	Urban Jakarta Propertindo Tbk.	150,000,000	18.83
2020	POLI	Pollux Hotels Group Tbk.	675,292,774	20.33

2020	PAMG	Bima Sakti Pertiwi Tbk.	292,840,020	19.50
2020	NZIA	Nusantara Almazia Tbk.	1,151,254,549	20.86
2020	REAL	Repower Asia Indonesia Tbk.	250,000,000	19.34
2020	PPRO	PP Properti Tbk.	510,909,091	20.05
2020	RODA	Pikko Land Development Tbk.	1,629,594,610	21.21
2020	SMRA	Summarecon Agung Tbk.	6,000,000,000	22.52
2020	ASRI	Alam Sutera Realty Tbk.	950,000,000	20.67
2021	BKDP	Bukit Darmo Property Tbk	929,304,544	20.65
2021	BKSL	Sentul City Tbk.	48,350,304,124	24.60
2021	EMDE	Megapolitan Developments Tbk.	315,000,000	19.57
2021	JRPT	Jaya Real Property Tbk.	785,000,000	20.48
2021	LPLI	Star Pacific Tbk	258,500,000	19.37
2021	NIRO	City Retail Developments Tbk.	950,000,000	20.67
2021	APLN	Agung Podomoro Land Tbk.	500,000,000	20.03
2021	BAPA	Bekasi Asri Pemula Tbk.	100,000,000	18.42
2021	BCIP	Bumi Citra Permai Tbk.	699,551,952	20.37
2021	BEST	Bekasi Fajar Industrial Estate	655,700,000	20.30
2021	BIKA	Binakarya Jaya Abadi Tbk.	1,421,525,641	21.07
2021	BIPP	Bhuwanatala Indah Permai Tbk.	1,127,750,032	20.84
2021	BSDE	Bumi Serpong Damai Tbk.	600,000,000	20.21
2021	CTRA	Ciputra Development Tbk.	990,000,000	20.71
2021	DILD	Intiland Development Tbk.	1,853,000,000	21.34
2021	DUTI	Duta Pertiwi Tbk	400,000,000	19.81
2021	FMII	Fortune Mate Indonesia Tbk	85,000,000	18.26
2021	GPRA	Perdana Gapuraprima Tbk.	1,289,700,000	20.98
2021	INPP	Indonesian Paradise Property T	855,000,000	20.57
2021	KIJA	Kawasan Industri Jababeka Tbk.	18,061,857,855	23.62
2021	MDLN	Modernland Realty Tbk.	1,780,000,000	21.30
2021	MKPI	Metropolitan Kentjana Tbk.	565,000,000	20.15
2021	MMLP	Mega Manunggal Property Tbk.	10,468,011,000	23.07
2021	MTLA	Metropolitan Land Tbk.	2,450,000,000	21.62
2021	OMRE	Indonesia Prima Property Tbk	1,667,000,000	21.23
2021	PLIN	Plaza Indonesia Realty Tbk.	3,332,000,000	21.93
2021	PUDP	Pudjiadi Prestige Tbk.	220,000,000	19.21
2021	PWON	Pakuwon Jati Tbk.	3,370,000,000	21.94
2021	RBMS	Ristia Bintang Mahkotasejati T	1,267,340,489	20.96
2021	RDTX	Roda Vivatex Tbk	500,000,000	20.03
2021	TARA	Agung Semesta Sejahtera Tbk.	1,150,000,000	20.86
2021	CSIS	Cahayasakti Investindo Sukses	288,000,000	19.48
2021	NASA	Andalan Perkasa Abadi Tbk.	525,000,000	20.08
2021	RISE	Jaya Sukses Makmur Sentosa Tbk	350,000,000	19.67

2021	POLL	Pollux Properties Indonesia Tbk	916,450,480	20.64
2021	LAND	Trimitra Propertindo Tbk.	1,789,091,772	21.30
2021	CITY	Natura City Developments Tbk.	2,472,715,774	21.63
2021	MPRO	Maha Properti Indonesia Tbk.	215,000,000	19.19
2021	SATU	Kota Satu Properti Tbk.	402,822,843	19.81
2021	URBN	Urban Jakarta Propertindo Tbk.	170,000,000	18.95
2021	POLI	Pollux Hotels Group Tbk.	1,234,334,637	20.93
2021	PAMG	Bima Sakti Pertiwi Tbk.	270,223,000	19.41
2021	NZIA	Nusantara Almazia Tbk.	892,614,491	20.61
2021	REAL	Repower Asia Indonesia Tbk.	150,000,000	18.83
2021	PPRO	PP Properti Tbk.	610,000,000	20.23
2021	RODA	Pikko Land Development Tbk.	270,000,000	19.41
2021	SMRA	Summarecon Agung Tbk.	6,100,000,000	22.53
2021	ASRI	Alam Sutera Realty Tbk.	950,000,000	20.67
2022	BKDP	Bukit Darmo Property Tbk	203,310,000	19.13
2022	BKSL	Sentul City Tbk.	23,046,384,713	23.86
2022	EMDE	Megapolitan Developments Tbk.	300,000,000	19.52
2022	JRPT	Jaya Real Property Tbk.	816,600,000	20.52
2022	LPLI	Star Pacific Tbk	410,700,000	19.83
2022	NIRO	City Retail Developments Tbk.	1,362,000,000	21.03
2022	APLN	Agung Podomoro Land Tbk.	515,000,000	20.06
2022	BAPA	Bekasi Asri Pemula Tbk.	80,000,000	18.20
2022	BCIP	Bumi Citra Permai Tbk.	1,129,323,615	20.84
2022	BEST	Bekasi Fajar Industrial Estate	661,600,000	20.31
2022	BIKA	Binakarya Jaya Abadi Tbk.	1,465,755,000	21.11
2022	BIPP	Bhuwanatala Indah Permai Tbk.	1,127,750,032	20.84
2022	BSDE	Bumi Serpong Damai Tbk.	650,000,000	20.29
2022	CTRA	Ciputra Development Tbk.	1,090,000,000	20.81
2022	DILD	Intiland Development Tbk.	1,846,000,000	21.34
2022	DUTI	Duta Pertiwi Tbk	390,000,000	19.78
2022	FMII	Fortune Mate Indonesia Tbk	150,000,000	18.83
2022	GPRA	Perdana Gapuraprima Tbk.	1,258,000,000	20.95
2022	INPP	Indonesian Paradise Property T	1,125,000,000	20.84
2022	KIJA	Kawasan Industri Jababeka Tbk.	31,311,554,389	24.17
2022	MDLN	Modernland Realty Tbk.	1,855,000,000	21.34
2022	MKPI	Metropolitan Kentjana Tbk.	565,000,000	20.15
2022	MMLP	Mega Manunggal Property Tbk.	1,958,500,000	21.40
2022	MTLA	Metropolitan Land Tbk.	2,650,000,000	21.70
2022	OMRE	Indonesia Prima Property Tbk	4,159,000,000	22.15
2022	PLIN	Plaza Indonesia Realty Tbk.	1,650,000,000	21.22

2022	PUDP	Pudjiadi Prestige Tbk.	167,000,000	18.93
2022	PWON	Pakuwon Jati Tbk.	3,595,000,000	22.00
2022	RBMS	Ristia Bintang Mahkotasejati T	3,720,922,791	22.04
2022	RDTX	Roda Vivatex Tbk	525,000,000	20.08
2022	TARA	Agung Semesta Sejahtera Tbk.	1,150,000,000	20.86
2022	CSIS	Cahayasakti Investindo Sukses	110,000,000	18.52
2022	NASA	Andalan Perkasa Abadi Tbk.	525,000,000	20.08
2022	RISE	Jaya Sukses Makmur Sentosa Tbk	2,769,003,435	21.74
2022	POLL	Pollux Properties Indonesia Tb	790,021,818	20.49
2022	LAND	Trimitra Propertindo Tbk.	1,598,511,432	21.19
2022	CITY	Natura City Developments Tbk.	1,043,476,240	20.77
2022	MPRO	Maha Properti Indonesia Tbk.	215,000,000	19.19
2022	SATU	Kota Satu Properti Tbk.	90,000,000	18.32
2022	URBN	Urban Jakarta Propertindo Tbk.	340,000,000	19.64
2022	POLI	Pollux Hotels Group Tbk.	600,000,000	20.21
2022	PAMG	Bima Sakti Pertiwi Tbk.	283,742,600	19.46
2022	NZIA	Nusantara Almazia Tbk.	100,000,000	18.42
2022	REAL	Repower Asia Indonesia Tbk.	150,000,000	18.83
2022	PPRO	PP Properti Tbk.	1,717,716,412	21.26
2022	RODA	Pikko Land Development Tbk.	270,000,000	19.41
2022	SMRA	Summarecon Agung Tbk.	6,700,000,000	22.63
2022	ASRI	Alam Sutera Realty Tbk.	1,002,500,000	20.73

Lampiran 5 : Uji Pooling

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	193.477	99.904		1.937	.054		
	SIZE	-3.347	3.566	-.147	-.939	.349	.183	5.455
	ROA	-153.833	79.800	-.312	-1.928	.055	.173	5.791
	FEE	.378	3.506	.015	.108	.914	.232	4.312
	D1	-31.102	136.364	-.399	-.228	.820	.001	677.477
	D2	-41.679	139.132	-.535	-.300	.765	.001	705.265
	D3	-50.288	134.200	-.646	-.375	.708	.002	656.145
	SIZE_D1	-3.836	5.148	-1.424	-.745	.457	.001	807.498
	ROA_D1	119.344	142.363	.070	.838	.403	.644	1.554
	FEE_D1	7.819	5.183	2.075	1.508	.133	.002	418.043
	SIZE_D2	1.161	4.984	.431	.233	.816	.001	757.972
	ROA_D2	111.013	95.437	.151	1.163	.246	.269	3.720
	FEE_D2	.651	5.472	.172	.119	.905	.002	464.005
	SIZE_D3	3.430	5.152	1.274	.666	.507	.001	809.457
	ROA_D3	124.320	103.706	.135	1.199	.232	.355	2.817
	FEE_D3	-3.071	5.669	-.811	-.542	.589	.002	495.672

a. Dependent Variable: AUDEL

Lampiran 6 : Uji Statistik Deskriptif Data

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
AUDEL	192	43.00	239.00	105.6094	33.81190
SIZE	192	25.63	31.81	28.8512	1.48949
ROA	192	-.12	.45	.0199	.06859
FEE	192	18.20	24.71	20.6161	1.34696
Valid N (listwise)	192				

Lampiran 7 : Uji Normalitas Data

One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual		
N		192
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	32.95092105
Most Extreme Differences	Absolute	.116
	Positive	.116
	Negative	-.083
Test Statistic		.116
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 8 : Uji Multikolinearitas Data

Coefficients ^a								
		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	159.948	49.500		3.231	.001		
	SIZE	-3.146	1.859	-.139	-1.692	.092	.753	1.327
	ROA	-83.314	35.649	-.169	-2.337	.020	.966	1.035
	FEE	1.847	2.055	.074	.899	.370	.754	1.326

a. Dependent Variable: AUDEL

Lampiran 9 : Uji Autokolerasi Data

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.224 ^a	.050	.035	33.21279	2.027

a. Predictors: (Constant), FEE, ROA, SIZE

b. Dependent Variable: AUDEL

Lampiran 10 : Uji Heteroskedasitas Data

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	22.601	33.628		.672	.502		
	SIZE	.577	1.263	.038	.457	.648	.753	1.327
	ROA	-38.767	24.218	-.118	-1.601	.111	.966	1.035
	FEE	-.704	1.396	-.042	-.504	.615	.754	1.326

a. Dependent Variable: ABS

Lampiran 11 : Uji Statistik F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10978.932	3	3659.644	3.318	.021 ^b
	Residual	207380.771	188	1103.089		
	Total	218359.703	191			

a. Dependent Variable: AUDEL

b. Predictors: (Constant), FEE, ROA, SIZE

Lampiran 12 : Uji Hipotesis t

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	159.948	49.500		3.231	.001		
	SIZE	-3.146	1.859	-.139	-1.692	.092	.753	1.327
	ROA	-83.314	35.649	-.169	-2.337	.020	.966	1.035
	FEE	1.847	2.055	.074	.899	.370	.754	1.326

a. Dependent Variable: AUDEL

Lampiran 13 : Uji Koefisien Determinasi (R²)

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.224 ^a	.050	.035	33.21279	2.027

a. Predictors: (Constant), FEE, ROA, SIZE

b. Dependent Variable: AUDEL