

Lampiran 1

Tahun perusahaan	Kode perusahaan	Tahun	Nama perusahaan	Leverage Ratio				Lever = (Total Hutang : Ekuitas)	Ukuran KAP	Kode KAP
				Liabilitas Jangka Pendek	Liabilitas Jangka Panjang	Ekuitas	Ekuitas			
1	AP/N	2012 PT Agung Podomoro Land Tbk	Rp 4.298.842.662.000	Rp 4.547.895.920.000	Rp 6.348.903.720.000	139	Delcote	Omni Burg Sarto & Ery	1	
	AP/N	2013 PT Agung Podomoro Land Tbk	Rp 5.208.638.817.000	Rp 7.258.586.782.000	Rp 7.212.683.301.000	173	Delcote	Omni Burg Sarto & Ery	1	
	AP/N	2014 PT Agung Podomoro Land Tbk	Rp 5.938.969.206.000	Rp 9.264.946.640.000	Rp 8.442.848.505.000	180	Delcote	Omni Burg Sarto & Ery	1	
	AP/N	2015 PT Agung Podomoro Land Tbk	Rp 7.041.359.652.000	Rp 8.086.437.974.000	Rp 9.072.668.928.000	171	Delcote	Omni Burg Sarto & Ery	1	
	AP/N	2016 PT Agung Podomoro Land Tbk	Rp 7.654.752.669.000	Rp 8.162.980.085.000	Rp 9.970.762.707.000	158	Delcote	Omni Burg Sarto & Ery	1	
2	ASRI	2012 PT Alun Sura Realty Tbk	Rp 3.162.980.085.000	Rp 3.051.556.435.000	Rp 4.713.874.794.000	131	PGF	Paul Hadwinata, Hidayat, Arsono, Ade Fatma & Rekan	0	
	ASRI	2013 PT Alun Sura Realty Tbk	Rp 3.718.655.115.000	Rp 5.377.642.758.000	Rp 5.331.784.694.000	171	PGF	Paul Hadwinata, Hidayat, Arsono, Ade Fatma & Rekan	0	
	ASRI	2014 PT Alun Sura Realty Tbk	Rp 2.803.110.232.000	Rp 7.750.062.788.000	Rp 6.371.103.934.000	166	PGF	Paul Hadwinata, Hidayat, Arsono, Ade Fatma & Rekan	0	
	ASRI	2015 PT Alun Sura Realty Tbk	Rp 3.752.467.213.000	Rp 8.334.993.231.000	Rp 6.602.409.602.000	183	PGF	Paul Hadwinata, Hidayat, Arsono, Ade Fatma & Rekan	0	
	ASRI	2016 PT Alun Sura Realty Tbk	Rp 3.434.222.096.000	Rp 9.504.065.505.000	Rp 7.187.845.001.000	181	PGF	Paul Hadwinata, Hidayat, Arsono, Ade Fatma & Rekan	0	
3	BAFA	2012 PT Bekasi Auri Pemuda Tbk	Rp 70.192.200.454	Rp 1.426.835.708	Rp 87.474.125.711	0.82	Kreston International	Hendrenata Eddy & Sudharta	0	
	BAFA	2013 PT Bekasi Auri Pemuda Tbk	Rp 52.205.931.545	Rp 30.930.030.254	Rp 92.469.271.673	0.90	Morison International	Triahaji & Tannara	0	
	BAFA	2014 PT Bekasi Auri Pemuda Tbk	Rp 44.507.459.711	Rp 32.118.392.483	Rp 99.545.727.469	0.77	Morison International	Triahaji & Tannara	0	
	BAFA	2015 PT Bekasi Auri Pemuda Tbk	Rp 61.733.471.306	Rp 13.078.979.444	Rp 100.031.150.917	0.74	Morison International	Triahaji & Tannara	0	
	BAFA	2016 PT Bekasi Auri Pemuda Tbk	Rp 60.816.048.518	Rp 11.234.554.932	Rp 107.202.924.666	0.67	Morison International	Triahaji & Tannara	0	
4	BEST	2012 PT Bekasi Fajar Industrial Estate Tbk	Rp 341.041.125.673	Rp 174.605.587.245	Rp 1.770.105.72.329	0.29	PGF	Paul Hadwinata, Hidayat, Arsono, Ade Fatma & Rekan	0	
	BEST	2013 PT Bekasi Fajar Industrial Estate Tbk	Rp 414.544.135.776	Rp 408.908.538.009	Rp 2.476.819.586.729	0.36	PGF	Paul Hadwinata, Hidayat, Arsono, Ade Fatma & Rekan	0	
	BEST	2014 PT Bekasi Fajar Industrial Estate Tbk	Rp 552.248.267.662	Rp 231.243.973.116	Rp 2.849.501.108.794	0.28	PGF	Paul Hadwinata, Hidayat, Arsono, Ade Fatma & Rekan	0	
	BEST	2015 PT Bekasi Fajar Industrial Estate Tbk	Rp 384.484.715.527	Rp 1.204.675.451.156	Rp 3.042.155.272.739	0.52	PGF	Paul Hadwinata, Hidayat, Arsono, Ade Fatma & Rekan	0	
	BEST	2016 PT Bekasi Fajar Industrial Estate Tbk	Rp 361.897.035.973	Rp 1.252.640.318.550	Rp 3.390.833.762.307	0.54	PGF	Paul Hadwinata, Hidayat, Arsono, Ade Fatma & Rekan	0	
5	BKDP	2012 PT Bukit Dampo Property Tbk	Rp 242.434.404.601	Rp 7.704.408.185	Rp 649.789.548.122	0.38	HLB	Hudson Suganto Adi & Rekan	0	
	BKDP	2013 PT Bukit Dampo Property Tbk	Rp 75.153.331.479	Rp 179.682.876.411	Rp 597.845.970.956	0.43	HLB	Hudson Suganto Adi & Rekan	0	
	BKDP	2014 PT Bukit Dampo Property Tbk	Rp 147.664.480.103	Rp 83.682.665.838	Rp 597.845.970.956	0.39	HLB	Hudson Suganto Adi & Rekan	0	
	BKDP	2015 PT Bukit Dampo Property Tbk	Rp 69.540.984.373	Rp 148.863.299.523	Rp 572.257.541.240	0.38	BKR International	Doel, Bambang, Sulistyanto, Dediung & Ali	0	
	BKDP	2016 PT Bukit Dampo Property Tbk	Rp 237.437.805.967	Rp 1.713.475.426	Rp 545.044.370.257	0.44	BKR International	Doel, Bambang, Sulistyanto, Dediung & Ali	0	
6	CTRA	2012 PT Ciputra Development Tbk	Rp 4.503.801.547.050	Rp 2.038.845.217.942	Rp 8.480.744.962.252	0.27	ERNST & YOUNG	Purnawanto, Sukernan & Surja	1	
	CTRA	2013 PT Ciputra Development Tbk	Rp 7.275.481.053.758	Rp 4.086.625.795.160	Rp 9.765.515.089.701	1.06	ERNST & YOUNG	Purnawanto, Sukernan & Surja	1	
	CTRA	2014 PT Ciputra Development Tbk	Rp 8.013.555.295.087	Rp 5.194.541.985.256	Rp 13.050.221.279.507	1.01	ERNST & YOUNG	Purnawanto, Sukernan & Surja	1	
	CTRA	2015 PT Ciputra Development Tbk	Rp 7.311.044.000.000	Rp 7.465.279.000.000	Rp 14.297.927.000.000	1.03	ERNST & YOUNG	Purnawanto, Sukernan & Surja	1	
	CTRA	2016 PT Ciputra Development Tbk	Rp 389.754.706.000	Rp 512.598.767.000	Rp 2.656.550.312.000	0.34	MOORE STEPHENS	Mulyantono Senti Suryanto & Lanny	0	
7	SCBD	2012 PT Danayasa Arthiana Tbk	Rp 472.441.358.000	Rp 782.814.701.000	Rp 4.295.173.259.000	0.29	MOORE STEPHENS	Mulyantono Senti Suryanto & Lanny	0	
	SCBD	2013 PT Danayasa Arthiana Tbk	Rp 533.382.204.000	Rp 1.087.860.089.000	Rp 3.947.960.279.000	0.41	MOORE STEPHENS	Mulyantono Senti Suryanto & Lanny	0	
	SCBD	2014 PT Danayasa Arthiana Tbk	Rp 665.304.356.000	Rp 1.091.860.047.000	Rp 3.779.254.627.000	0.47	MOORE STEPHENS	Mulyantono Senti Suryanto & Lanny	0	
	SCBD	2015 PT Danayasa Arthiana Tbk	Rp 604.476.331.000	Rp 789.903.247.000	Rp 4.121.907.291.000	0.39	MOORE STEPHENS	Mulyantono Senti Suryanto & Lanny	0	
	SCBD	2016 PT Danayasa Arthiana Tbk	Rp 674.676.158.000	Rp 780.768.573.000	Rp 2.837.716.716.000	0.51	ERNST & YOUNG	Purnawanto, Sukernan & Surja	1	
8	DART	2012 PT Dana Anggada Realty Tbk	Rp 594.748.990.000	Rp 1.337.022.888.000	Rp 2.926.677.760.000	0.63	ERNST & YOUNG	Purnawanto, Sukernan & Surja	1	
	DART	2013 PT Dana Anggada Realty Tbk	Rp 479.525.250.000	Rp 1.387.919.969.000	Rp 3.246.828.419.000	0.58	ERNST & YOUNG	Purnawanto, Sukernan & Surja	1	
	DART	2014 PT Dana Anggada Realty Tbk	Rp 740.793.157.000	Rp 1.570.676.258.000	Rp 3.428.403.826.000	0.67	ERNST & YOUNG	Purnawanto, Sukernan & Surja	1	
	DART	2015 PT Dana Anggada Realty Tbk	Rp 660.141.343.000	Rp 1.837.702.713.000	Rp 3.023.148.540.000	0.67	ERNST & YOUNG	Purnawanto, Sukernan & Surja	1	
	DART	2016 PT Dana Anggada Realty Tbk	Rp 605.382.356.000	Rp 1.091.860.047.000	Rp 3.779.254.627.000	0.47	MOORE STEPHENS	Mulyantono Senti Suryanto & Lanny	0	
9	DUIT	2012 PT Dua Pertiwi Tbk	Rp 1.292.963.696.975	Rp 143.555.467.365	Rp 5.135.715.817.772	0.28	MOORE STEPHENS	Mulyantono Senti Suryanto & Lanny	0	
	DUIT	2013 PT Dua Pertiwi Tbk	Rp 917.230.812.556	Rp 511.313.717.462	Rp 6.045.051.979.678	0.24	MOORE STEPHENS	Mulyantono Senti Suryanto & Lanny	0	
	DUIT	2014 PT Dua Pertiwi Tbk	Rp 954.119.715.824	Rp 821.773.734.561	Rp 6.248.411.593.733	0.28	MOORE STEPHENS	Mulyantono Senti Suryanto & Lanny	0	
	DUIT	2015 PT Dua Pertiwi Tbk	Rp 1.196.803.132.660	Rp 985.050.011.169	Rp 6.831.055.072.602	0.32	MOORE STEPHENS	Mulyantono Senti Suryanto & Lanny	0	
	DUIT	2016 PT Dua Pertiwi Tbk	Rp 1.662.796.457.582	Rp 836.508.299.208	Rp 7.792.913.029.035	0.24	MOORE STEPHENS	Mulyantono Senti Suryanto & Lanny	0	
10	EMII	2012 PT Fortune Mare Indonesia Tbk	Rp 104.567.492.612	Rp 707.968.397	Rp 2.490.835.788.510	0.42	Dm SC	Dm Salimati Calvo	0	
	EMII	2013 PT Fortune Mare Indonesia Tbk	Rp 78.306.465.601	Rp 68.181.121.206	Rp 283.197.783.550	0.52	HLB	Hudson Suganto Adi & Rekan	0	
	EMII	2014 PT Fortune Mare Indonesia Tbk	Rp 123.029.837.718	Rp 48.504.668.020	Rp 285.831.460.437	0.61	HLB	Hudson Suganto Adi & Rekan	0	
	EMII	2015 PT Fortune Mare Indonesia Tbk	Rp 105.801.761.077	Rp 31.978.453.040	Rp 445.213.130.036	0.31	SSS	Supriyo, Supriyo, Sukernan & Rekan	0	
	EMII	2016 PT Fortune Mare Indonesia Tbk	Rp 96.092.215.601	Rp 2.745.921.653	Rp 672.709.245.979	0.15	SSS	Supriyo, Supriyo, Sukernan & Rekan	0	
11	GAAMA	2012 PT Gading Development Tbk	Rp 244.645.523.511	Rp 1.237.279.900	Rp 1.034.340.927.163	0.24	Cresco International	Hendrenata Eddy & Sudharta	0	
	GAAMA	2013 PT Gading Development Tbk	Rp 244.645.523.511	Rp 1.237.279.900	Rp 1.034.340.927.163	0.24	Cresco International	Hendrenata Eddy & Sudharta	0	

11	GAMA	2014 PT Gedung Development Tbk	Rp	270.994.571.775	Rp	27.474.906.418	Rp	1.091.623.255.383	0,27	IGAL	Herman Dody Tanumihardja & Rekan	0
	GAMA	2015 PT Gedung Development Tbk	Rp	217.481.089.914	Rp	22.521.172.726	Rp	1.096.560.457.723	0,22	IGAL	Herman Dody Tanumihardja & Rekan	0
	GAMA	2016 PT Gedung Development Tbk	Rp	205.714.540.205	Rp	41.482.879.162	Rp	1.097.670.948.758	0,23	Pf	Paul Haidirwan, Hidayat, Arsono Achmad, Sidiarta & Rekan	0
	GWSA	2012 PT Greenwood Segitara Tbk	Rp	403.141.420.520	Rp	21.103.867.723	Rp	1.650.407.017.159	0,26	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2013 PT Greenwood Segitara Tbk	Rp	170.581.179.177	Rp	80.553.257.653	Rp	1.794.767.247.615	0,14	Deloitte	Osmun Bing Satrio & Euy	0
	GWSA	2014 PT Greenwood Segitara Tbk	Rp	206.586.265.686	Rp	114.840.106.553	Rp	1.971.451.625.511	0,16	Deloitte	Osmun Bing Satrio & Euy	0
	GWSA	2015 PT Greenwood Segitara Tbk	Rp	200.319.789.253	Rp	360.072.188.873	Rp	6.484.785.767.416	0,09	Deloitte	Osmun Bing Satrio & Euy	0
	GWSA	2016 PT Greenwood Segitara Tbk	Rp	92.102.697.715	Rp	386.382.687.073	Rp	6.484.785.767.416	0,07	Deloitte	Osmun Bing Satrio & Euy	0
	GWSA	2017 PT Greenwood Segitara Tbk	Rp	171.968.274.621	Rp	59.865.611.094	Rp	542.202.166.569	0,43	Deloitte	Osmun Bing Satrio & Euy	0
	GWSA	2018 PT Greenwood Segitara Tbk	Rp	211.392.051.970	Rp	72.575.158.765	Rp	538.222.950.032	0,51	Deloitte	Osmun Bing Satrio & Euy	0
	GWSA	2019 PT Greenwood Segitara Tbk	Rp	64.175.239.986	Rp	105.883.704.894	Rp	645.279.764.601	0,26	Deloitte	Osmun Bing Satrio & Euy	0
	GWSA	2020 PT Greenwood Segitara Tbk	Rp	61.773.573.382	Rp	107.972.960.055	Rp	649.976.585.582	0,26	Deloitte	Osmun Bing Satrio & Euy	0
	GWSA	2021 PT Greenwood Segitara Tbk	Rp	52.725.144.478	Rp	94.716.111.958	Rp	4.118.021.927.682	0,04	Deloitte	Satrio Bing Euy & Rekan	1
	GWSA	2022 PT Greenwood Segitara Tbk	Rp	1.986.785.080.093	Rp	154.030.784.417	Rp	3.950.035.407.032	0,54	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2023 PT Greenwood Segitara Tbk	Rp	1.689.759.703.146	Rp	174.066.192.738	Rp	4.096.044.505.121	0,84	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2024 PT Greenwood Segitara Tbk	Rp	1.801.234.294.094	Rp	2.733.483.167.246	Rp	4.470.166.448.979	1,01	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2025 PT Greenwood Segitara Tbk	Rp	3.285.725.170.548	Rp	2.232.018.222.774	Rp	4.770.828.683.560	1,16	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2026 PT Greenwood Segitara Tbk	Rp	3.292.500.606.947	Rp	3.490.081.305.284	Rp	5.057.478.024.211	1,34	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2027 PT Greenwood Segitara Tbk	Rp	2.367.282.066.000	Rp	409.549.952.000	Rp	2.221.428.882.000	1,25	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2028 PT Greenwood Segitara Tbk	Rp	3.063.899.266.000	Rp	415.631.086.000	Rp	2.683.647.514.000	1,30	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2029 PT Greenwood Segitara Tbk	Rp	3.047.241.473.000	Rp	435.090.129.000	Rp	3.301.931.306.000	1,09	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2030 PT Greenwood Segitara Tbk	Rp	2.974.359.377.000	Rp	462.810.921.000	Rp	4.140.031.140.000	0,83	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2031 PT Greenwood Segitara Tbk	Rp	3.111.637.814.000	Rp	466.404.935.000	Rp	4.906.308.033.000	0,73	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2032 PT Greenwood Segitara Tbk	Rp	1.209.939.549.323	Rp	1.892.277.131.960	Rp	3.975.401.188.796	0,97	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2033 PT Greenwood Segitara Tbk	Rp	1.732.626.609.001	Rp	2.316.508.748.694	Rp	4.661.836.413.817	0,92	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2034 PT Greenwood Segitara Tbk	Rp	1.022.071.671.563	Rp	2.871.562.362.105	Rp	4.661.836.413.817	0,82	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2035 PT Greenwood Segitara Tbk	Rp	1.047.210.764.452	Rp	3.937.662.142.587	Rp	5.038.490.580.801	0,90	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2036 PT Greenwood Segitara Tbk	Rp	1.157.245.481.727	Rp	3.937.662.142.587	Rp	5.038.490.580.801	0,90	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2037 PT Greenwood Segitara Tbk	Rp	1.507.602.432.792	Rp	9.928.969.462	Rp	1.228.469.148.847	1,12	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2038 PT Greenwood Segitara Tbk	Rp	1.953.762.768.112	Rp	81.317.498.245	Rp	1.819.086.979.988	0,61	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2039 PT Greenwood Segitara Tbk	Rp	1.140.985.739.546	Rp	108.329.891.288	Rp	2.671.459.587.855	0,51	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2040 PT Greenwood Segitara Tbk	Rp	922.152.443.756	Rp	488.109.211.047	Rp	4.242.601.529.702	0,33	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2041 PT Greenwood Segitara Tbk	Rp	3.479.207.471.491	Rp	9.919.981.871.127	Rp	11.470.106.590.475	1,17	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2042 PT Greenwood Segitara Tbk	Rp	4.841.563.711.972	Rp	12.281.275.413.069	Rp	14.177.573.505.725	1,14	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2043 PT Greenwood Segitara Tbk	Rp	5.725.392.473.352	Rp	14.389.379.227.138	Rp	17.646.449.043.205	1,18	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2044 PT Greenwood Segitara Tbk	Rp	4.856.883.553.932	Rp	17.552.910.005.775	Rp	18.916.764.558.342	1,07	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2045 PT Greenwood Segitara Tbk	Rp	6.866.309.000.000	Rp	16.662.235.000.000	Rp	22.073.930.000.000	0,69	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2046 PT Greenwood Segitara Tbk	Rp	204.856.340.260	Rp	67.883.713.306	Rp	523.938.703.303	0,68	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2047 PT Greenwood Segitara Tbk	Rp	289.122.314.813	Rp	183.913.152.674	Rp	602.964.693.571	0,96	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2048 PT Greenwood Segitara Tbk	Rp	392.140.844.427	Rp	162.538.220.709	Rp	659.934.116.417	0,81	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2049 PT Greenwood Segitara Tbk	Rp	373.768.632.656	Rp	316.977.995.199	Rp	687.992.002.736	0,98	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2050 PT Greenwood Segitara Tbk	Rp	358.671.663.722	Rp	371.451.056.964	Rp	1.709.523.423.598	0,49	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2051 PT Greenwood Segitara Tbk	Rp	472.229.155.490	Rp	354.103.702.368	Rp	1.918.709.023.847	0,48	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2052 PT Greenwood Segitara Tbk	Rp	568.002.712.656	Rp	460.744.503.231	Rp	2.161.794.247.668	1,00	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2053 PT Greenwood Segitara Tbk	Rp	1.693.945.428.323	Rp	992.735.173.004	Rp	2.839.193.478.660	1,02	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2054 PT Greenwood Segitara Tbk	Rp	2.287.442.770.863	Rp	764.537.358.004	Rp	3.714.904.308.188	0,78	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2055 PT Greenwood Segitara Tbk	Rp	2.133.759.200.507	Rp	173.530.289.000	Rp	1.553.819.608.000	0,30	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2056 PT Greenwood Segitara Tbk	Rp	388.403.252.000	Rp	422.763.128.000	Rp	1.764.755.309.000	0,61	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2057 PT Greenwood Segitara Tbk	Rp	646.965.714.000	Rp	461.503.883.000	Rp	2.037.136.276.000	0,60	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2058 PT Greenwood Segitara Tbk	Rp	752.075.584.000	Rp	540.667.127.000	Rp	2.213.216.725.000	0,64	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2059 PT Greenwood Segitara Tbk	Rp	866.858.726.000	Rp	592.847.443.000	Rp	2.502.401.530.000	0,57	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2060 PT Greenwood Segitara Tbk	Rp	837.729.300.000	Rp	840.232.779.768	Rp	2.226.013.893.089	1,06	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2061 PT Greenwood Segitara Tbk	Rp	1.525.673.373.156	Rp	2.510.189.628.445	Rp	4.675.700.492.371	1,06	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2062 PT Greenwood Segitara Tbk	Rp	2.441.922.928.749	Rp	3.408.432.891.141	Rp	5.311.105.681.545	1,06	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2063 PT Greenwood Segitara Tbk	Rp	1.707.260.122.496	Rp	3.634.901.343.476	Rp	6.037.450.638.674	1,12	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0
	GWSA	2064 PT Greenwood Segitara Tbk	Rp	3.130.692.483.079	Rp	6.037.450.638.674	Rp	6.037.450.638.674	1,12	Moore Stephens	Mulyanti Senti Suryanto & Lanny	0

23	SMILN	2016 PT Molekulind Realty Tbk	Rp	2.917.040.996,619	Rp	5.027.733.388,100	Rp	6.595.334.000,460	1,20	BIGO	Tonharia Sumanu Fatmali & Rekan	0
	PWON	2012 PT Pakawon Jati Tbk	Rp	2.018.287.628,000	Rp	2.412.996.239,000	Rp	3.134.535.549,000	1,41	Deloitte	Orman Bing Satrio & Euy	1
	PWON	2013 PT Pakawon Jati Tbk	Rp	2.849.867.237,000	Rp	2.345.869.289,000	Rp	4.102.508.882,000	1,27	Deloitte	Orman Bing Satrio & Euy	1
	PWON	2014 PT Pakawon Jati Tbk	Rp	3.913.147.398,000	Rp	4.574.574.360,000	Rp	8.283.070.780,000	1,07	Deloitte	Orman Bing Satrio & Euy	1
	PWON	2015 PT Pakawon Jati Tbk	Rp	4.423.677.996,000	Rp	4.899.388.584,000	Rp	9.435.055.077,000	0,99	Deloitte	Orman Bing Satrio & Euy	1
24	PWON	2016 PT Pakawon Jati Tbk	Rp	4.618.261.907,000	Rp	5.016.185.947,000	Rp	11.010.693.300,000	0,88	Deloitte	Satrio Bing Euy & Rekan	1
	PLIN	2012 PT Plaza Indonesia Realty Tbk	Rp	609.300.508,000	Rp	1.108.682.121,000	Rp	2.232.284.134,000	0,77	Deloitte	Orman Bing Satrio & Euy	1
	PLIN	2013 PT Plaza Indonesia Realty Tbk	Rp	815.065.170,000	Rp	1.151.087.670,000	Rp	2.195.752.090,000	0,91	Deloitte	Orman Bing Satrio & Euy	1
	PLIN	2014 PT Plaza Indonesia Realty Tbk	Rp	618.835.893,000	Rp	1.151.087.670,000	Rp	2.195.752.090,000	0,92	Deloitte	Orman Bing Satrio & Euy	1
	PLIN	2015 PT Plaza Indonesia Realty Tbk	Rp	746.556.660,000	Rp	1.558.865.090,000	Rp	2.367.131.193,000	0,94	Deloitte	Satrio Bing Euy & Rekan	1
25	PLIN	2016 PT Plaza Indonesia Realty Tbk	Rp	910.849.091,000	Rp	1.537.965.042,000	Rp	2.385.344.600,000	1,01	Deloitte	Satrio Bing Euy & Rekan	1
	PLIN	2012 PT Pudiind Prestige Ltd Tbk	Rp	68.641.375,625	Rp	1.370.473.589,000	Rp	2.54.430.602,440	0,42	BKR Internasional	Doli, Bambang Sulistyanto, Dediung & Ali	0
	PLIN	2013 PT Pudiind Prestige Ltd Tbk	Rp	57.172.109,519	Rp	38.107.201,882	Rp	277.196.309,778	0,39	BKR Internasional	Doli, Bambang Sulistyanto, Dediung & Ali	0
	PLIN	2014 PT Pudiind Prestige Ltd Tbk	Rp	70.896.885,975	Rp	32.256.968,859	Rp	288.293.699,722	0,44	BKR Internasional	Doli, Bambang Sulistyanto, Dediung & Ali	0
	PLIN	2015 PT Pudiind Prestige Ltd Tbk	Rp	104.615.754,902	Rp	42.605.726,020	Rp	310.154.783,362	0,61	BKR Internasional	Doli, Bambang Sulistyanto, Dediung & Ali	0
26	PLIN	2016 PT Pudiind Prestige Ltd Tbk	Rp	142.875.234,210	Rp	58.765.888,350	Rp	329.529.518,376	0,61	BKR Internasional	Doli, Bambang Sulistyanto, Dediung & Ali	0
	REBNS	2012 PT Rata Binaang Mahkota Segati Tbk	Rp	8.335.367,662	Rp	2.692.276,037	Rp	141.874.132,164	0,24	DPK Internasional	Ambar & Rekan	0
	REBNS	2013 PT Rata Binaang Mahkota Segati Tbk	Rp	28.175.500,065	Rp	2.988.078,965	Rp	127.834.160,513	0,18	DPK Internasional	Hendrawati Eddy, Siddharta & Tawul	0
	REBNS	2014 PT Rata Binaang Mahkota Segati Tbk	Rp	20.726.964,087	Rp	3.045.215,141	Rp	132.167.706,307	0,08	DPK Internasional	Hendrawati Eddy, Siddharta & Tawul	0
	REBNS	2015 PT Rata Binaang Mahkota Segati Tbk	Rp	12.583.253,479	Rp	1.462.535,613	Rp	168.217.928,838	0,08	DPK Internasional	Ambar & Rekan	0
27	SMRA	2012 PT Summarecon Agung Tbk	Rp	3.761.077,335	Rp	1.834.707,224	Rp	161.489,721,098	0,03	DPK Internasional	Ambar & Rekan	0
	SMRA	2013 PT Summarecon Agung Tbk	Rp	5.197.489,297,000	Rp	1.863.596,830,000	Rp	3.815.599,858,000	1,85	Ernst & Young	Purwanto, Suberman & Surja	1
	SMRA	2014 PT Summarecon Agung Tbk	Rp	5.042.251.296,000	Rp	3.959.218.882,000	Rp	4.057.666,667,000	1,93	Ernst & Young	Purwanto, Suberman & Surja	1
	SMRA	2015 PT Summarecon Agung Tbk	Rp	3.902.597,625,000	Rp	3.584.244,925,000	Rp	5.992.636,444,000	1,57	Ernst & Young	Purwanto, Suberman & Surja	1
	SMRA	2016 PT Summarecon Agung Tbk	Rp	4.469.686,944,000	Rp	6.818.826,064,000	Rp	7.529.749,914,000	1,49	Ernst & Young	Purwanto, Suberman & Surja	1
28	SMIDM	2012 PT Suryamas Dutaankur Tbk	Rp	4.117.371,328,000	Rp	8.427.392,644,000	Rp	8.105.555,485,000	1,55	Ernst & Young	Purwanto, Suberman & Surja	1
	SMIDM	2013 PT Suryamas Dutaankur Tbk	Rp	486.595,954,000	Rp	36.697,914,000	Rp	2.114.379,098,000	0,25	HILB	Hudori Sugianto Adi & Rekan	0
	SMIDM	2014 PT Suryamas Dutaankur Tbk	Rp	594.455,345,000	Rp	211.073,753,000	Rp	2.144.185.346,000	0,38	HILB	Hudori Sugianto Adi & Rekan	0
	SMIDM	2015 PT Suryamas Dutaankur Tbk	Rp	618.780,714,000	Rp	329.574,877,000	Rp	2.207.634,955,000	0,43	HILB	Hudori Sugianto Adi & Rekan	0
	SMIDM	2016 PT Suryamas Dutaankur Tbk	Rp	485.995,275,000	Rp	216.449,447,000	Rp	2.452.132.459,000	0,29	HILB	Hudori Sugianto Adi & Rekan	0
	SMIDM	2016 PT Suryamas Dutaankur Tbk	Rp	518.655,683,066	Rp	104.466,353,814	Rp	2.475,866,647,011	0,25	Crowe Horwath	Kosasih, Nurdjaman, Mulyedi, Tjahjo & Rekan	0

Tahun	Kode perusahaan	Tahun	Nama perusahaan	Audit Delay			Ukuran Perusahaan			Profitabilitas		
				Tgl Batus LK	Tgl Lap Audit	Audit Delay (D-F)	Total Asset	Log Total Asset	Opini Audit	Labai bersih sllh pajak	Total Asset	Profit = [(L : M) x 100%]
1	APLN	2012	PT Agung Podomoro Land Tbk.	31-Dec-12	19-Mar-13	78 Rp	15,195,642,352,000	13.18	1	Rp 841,290,753,000	Rp 15,195,642,352,000	0.06
	APLN	2013	PT Agung Podomoro Land Tbk.	31-Dec-13	25-Mar-14	84 Rp	19,679,908,990,000	13.29	1	Rp 930,240,497,000	Rp 19,679,908,990,000	0.05
	APLN	2014	PT Agung Podomoro Land Tbk.	31-Dec-14	25-Mar-15	84 Rp	23,686,158,211,000	13.37	1	Rp 983,875,368,000	Rp 23,686,158,211,000	0.04
	APLN	2015	PT Agung Podomoro Land Tbk.	31-Dec-15	28-Mar-16	88 Rp	24,559,174,988,000	13.39	1	Rp 1,116,763,447,000	Rp 24,559,174,988,000	0.05
	APLN	2016	PT Agung Podomoro Land Tbk.	31-Dec-16	26-Mar-17	116 Rp	25,711,953,382,000	13.41	1	Rp 939,737,108,000	Rp 25,711,953,382,000	0.04
2	ASRI	2012	PT Alam Sutra Realty Tbk.	31-Dec-12	21-Mar-14	70 Rp	10,946,417,244,000	13.04	1	Rp 1,216,091,559,000	Rp 14,428,082,567,000	0.06
	ASRI	2013	PT Alam Sutra Realty Tbk.	31-Dec-13	6-Mar-15	65 Rp	16,924,366,954,000	13.23	1	Rp 1,176,955,123,000	Rp 16,924,366,954,000	0.07
	ASRI	2014	PT Alam Sutra Realty Tbk.	31-Dec-14	29-Mar-16	89 Rp	18,709,870,126,000	13.27	1	Rp 684,287,753,000	Rp 18,709,870,126,000	0.04
	ASRI	2015	PT Alam Sutra Realty Tbk.	31-Dec-15	22-Mar-17	81 Rp	20,186,130,682,000	13.31	1	Rp 510,243,279,000	Rp 20,186,130,682,000	0.03
	ASRI	2016	PT Alam Sutra Realty Tbk.	31-Dec-16	20-Feb-17	51 Rp	159,093,151,873	11.20	1	Rp 5,025,737,151	Rp 159,093,151,873	0.03
3	BAPA	2012	PT Bekasi Asri Pemula Tbk.	31-Dec-12	24-Feb-13	83 Rp	175,635,233,972	11.25	1	Rp 7,046,505,797	Rp 175,635,233,972	0.04
	BAPA	2013	PT Bekasi Asri Pemula Tbk.	31-Dec-13	23-Mar-15	82 Rp	176,171,620,663	11.25	1	Rp 1,204,642,974	Rp 176,171,620,663	0.01
	BAPA	2014	PT Bekasi Asri Pemula Tbk.	31-Dec-14	29-Feb-16	60 Rp	175,743,601,667	11.24	1	Rp 1,818,062,130	Rp 175,743,601,667	0.01
	BAPA	2015	PT Bekasi Asri Pemula Tbk.	31-Dec-15	20-Mar-17	79 Rp	179,260,878,116	11.25	1	Rp 470,357,197,085	Rp 179,260,878,116	0.21
	BAPA	2016	PT Bekasi Asri Pemula Tbk.	31-Dec-16	18-Mar-13	77 Rp	2,285,757,285,247	12.36	1	Rp 744,813,729,973	Rp 2,285,757,285,247	0.22
4	BEST	2012	PT Bukit Durno Property Tbk.	31-Dec-12	26-Mar-14	85 Rp	3,360,272,281,414	12.53	1	Rp 391,352,903,299	Rp 3,360,272,281,414	0.05
	BEST	2013	PT Bukit Durno Property Tbk.	31-Dec-13	20-Mar-15	79 Rp	3,652,993,439,542	12.56	1	Rp 211,935,909,297	Rp 3,652,993,439,542	0.05
	BEST	2014	PT Bukit Durno Property Tbk.	31-Dec-14	24-Mar-15	84 Rp	4,631,315,439,422	12.72	1	Rp 336,287,878,603	Rp 4,631,315,439,422	0.06
	BEST	2015	PT Bukit Durno Property Tbk.	31-Dec-15	22-Mar-17	81 Rp	5,205,373,116,830	11.95	0	Rp -59,138,577,166	Rp 5,205,373,116,830	0.01
	BEST	2016	PT Bukit Durno Property Tbk.	31-Dec-16	25-Mar-13	84 Rp	899,948,360,908	11.93	1	Rp -58,396,173,479	Rp 899,948,360,908	0.01
5	BKDP	2012	PT Bukit Durno Property Tbk.	31-Dec-12	25-Mar-15	84 Rp	845,487,178,846	11.92	1	Rp -28,227,002,713	Rp 845,487,178,846	0.04
	BKDP	2013	PT Bukit Durno Property Tbk.	31-Dec-13	27-Mar-17	86 Rp	829,193,043,343	11.90	1	Rp -28,948,289,175	Rp 829,193,043,343	0.04
	BKDP	2014	PT Bukit Durno Property Tbk.	31-Dec-14	28-Mar-16	88 Rp	791,161,825,436	11.89	1	Rp -28,948,289,175	Rp 791,161,825,436	0.06
	BKDP	2015	PT Bukit Durno Property Tbk.	31-Dec-15	27-Mar-17	77 Rp	15,023,391,727,244	13.18	1	Rp 1,413,388,450,323	Rp 15,023,391,727,244	0.07
	BKDP	2016	PT Bukit Durno Property Tbk.	31-Dec-16	18-Mar-13	83 Rp	20,114,871,381,857	13.30	1	Rp 1,794,142,840,271	Rp 20,114,871,381,857	0.08
6	CTRA	2012	PT Ciputra Development Tbk.	31-Dec-12	24-Mar-14	82 Rp	23,283,477,620,916	13.37	1	Rp 1,740,300,162,426	Rp 23,283,477,620,916	0.04
	CTRA	2013	PT Ciputra Development Tbk.	31-Dec-13	23-Mar-15	82 Rp	26,258,718,560,250	13.42	1	Rp 1,706,000,000	Rp 26,258,718,560,250	0.02
	CTRA	2014	PT Ciputra Development Tbk.	31-Dec-14	29-Mar-17	88 Rp	29,072,250,000,000	12.55	1	Rp 69,466,498,000	Rp 29,072,250,000,000	0.02
	CTRA	2015	PT Ciputra Development Tbk.	31-Dec-15	8-Mar-13	67 Rp	3,558,903,785,000	12.74	1	Rp 1,754,524,211,000	Rp 3,558,903,785,000	0.32
	CTRA	2016	PT Ciputra Development Tbk.	31-Dec-16	8-Mar-13	77 Rp	5,550,429,288,000	12.75	1	Rp 131,543,016,000	Rp 5,550,429,288,000	0.03
7	SCBD	2012	PT Danayasa Arthitama Tbk.	31-Dec-12	11-Mar-15	70 Rp	5,569,183,172,000	12.75	1	Rp 159,356,318,000	Rp 5,569,183,172,000	0.03
	SCBD	2013	PT Danayasa Arthitama Tbk.	31-Dec-13	24-Mar-16	84 Rp	5,566,425,030,000	12.76	1	Rp 335,899,666,000	Rp 5,566,425,030,000	0.06
	SCBD	2014	PT Danayasa Arthitama Tbk.	31-Dec-14	16-Mar-17	75 Rp	5,714,281,871,000	12.63	1	Rp 180,828,252,000	Rp 5,714,281,871,000	0.04
	SCBD	2015	PT Danayasa Arthitama Tbk.	31-Dec-15	15-Mar-14	84 Rp	4,293,161,447,000	12.68	1	Rp 180,800,291,000	Rp 4,293,161,447,000	0.04
	SCBD	2016	PT Danayasa Arthitama Tbk.	31-Dec-16	25-Mar-15	79 Rp	5,114,273,658,000	12.71	1	Rp 408,108,626,000	Rp 5,114,273,658,000	0.08
8	DART	2012	PT Duta Anggada Realty Tbk.	31-Dec-12	20-Mar-15	89 Rp	5,739,863,241,000	12.76	1	Rp 177,765,808,000	Rp 5,739,863,241,000	0.03
	DART	2013	PT Duta Anggada Realty Tbk.	31-Dec-13	29-Mar-16	86 Rp	6,066,257,596,000	12.78	1	Rp 191,876,068,000	Rp 6,066,257,596,000	0.03
	DART	2014	PT Duta Anggada Realty Tbk.	31-Dec-14	13-Feb-13	44 Rp	6,592,524,980,112	12.82	1	Rp 613,327,842,111	Rp 6,592,524,980,112	0.09
	DART	2015	PT Duta Anggada Realty Tbk.	31-Dec-15	14-Feb-14	45 Rp	7,473,596,509,696	12.87	1	Rp 756,858,436,790	Rp 7,473,596,509,696	0.10
	DART	2016	PT Duta Anggada Realty Tbk.	31-Dec-16								

9	DUTI	2014 PT Duta Pertiwi Tbk	31-Dec-14	9-Feb-15	40	Rp	8.024.311,044.118	12.90	1	Rp	701.641.438.319	Rp	8.024.311,044.118	0.09
	DUTI	2015 PT Duta Pertiwi Tbk	31-Dec-15	12-Feb-16	43	Rp	9.014.911.216.451	12.95	1	Rp	670.949.496.747	Rp	9.014.911.216.451	0.07
10	FMII	2012 PT Fortune Maie Indonesia Tbk	31-Dec-12	17-Feb-17	48	Rp	9.692.217.785.825	12.99	1	Rp	840.650.624.016	Rp	9.692.217.785.825	0.09
	FMII	2013 PT Fortune Maie Indonesia Tbk	31-Dec-13	25-Mar-13	84	Rp	355.112.249.519	11.55	1	Rp	969.288.096	Rp	355.112.249.519	0.00
11	FMII	2014 PT Fortune Maie Indonesia Tbk	31-Dec-14	23-Mar-14	79	Rp	429.979.371.877	11.63	1	Rp	-7.958.072.266	Rp	429.979.371.877	(0.02)
	FMII	2015 PT Fortune Maie Indonesia Tbk	31-Dec-15	23-Mar-15	82	Rp	459.446.166.175	11.66	1	Rp	2.423.674.916	Rp	459.446.166.175	0.01
12	FMII	2016 PT Fortune Maie Indonesia Tbk	31-Dec-16	27-Mar-17	83	Rp	584.000.536.156	11.77	1	Rp	159.505.159.120	Rp	584.000.536.156	0.27
	FMII	2017 PT Fortune Maie Indonesia Tbk	31-Dec-17	27-Mar-18	86	Rp	771.547.611.433	11.89	1	Rp	276.909.172.732	Rp	771.547.611.433	0.36
13	GAMA	2012 PT Gading Development Tbk	31-Dec-12	20-Mar-13	79	Rp	1.233.713.600.734	12.09	1	Rp	6.824.491.481	Rp	1.233.713.600.734	0.02
	GAMA	2013 PT Gading Development Tbk	31-Dec-13	26-Mar-14	85	Rp	1.390.092.733.576	12.14	1	Rp	20.527.562.954	Rp	1.390.092.733.576	0.03
14	GAMA	2014 PT Gading Development Tbk	31-Dec-14	28-Mar-15	85	Rp	1.344.868.468.117	12.13	1	Rp	47.282.552.970	Rp	1.344.868.468.117	0.00
	GAMA	2015 PT Gading Development Tbk	31-Dec-15	28-Mar-16	88	Rp	1.336.562.720.363	12.13	1	Rp	4.980.106.484	Rp	1.336.562.720.363	0.00
15	GAMA	2016 PT Gading Development Tbk	31-Dec-16	14-Mar-17	88	Rp	2.045.701.784.445	12.31	1	Rp	1.198.836.967	Rp	2.045.701.784.445	0.21
	GAMA	2017 PT Gading Development Tbk	31-Dec-17	14-Mar-18	73	Rp	2.074.853.325.402	12.32	1	Rp	434.314.925.774	Rp	2.074.853.325.402	0.07
16	GWSA	2012 PT Greenwood Segitara Tbk	31-Dec-12	20-Mar-13	76	Rp	2.045.701.784.445	12.31	1	Rp	144.360.310.456	Rp	2.045.701.784.445	0.07
	GWSA	2013 PT Greenwood Segitara Tbk	31-Dec-13	20-Mar-14	79	Rp	2.292.661.995.500	12.36	1	Rp	171.745.364.480	Rp	2.292.661.995.500	0.07
17	GWSA	2014 PT Greenwood Segitara Tbk	31-Dec-14	20-Mar-15	89	Rp	6.805.277.762.308	12.83	1	Rp	1.265.864.476.009	Rp	6.805.277.762.308	0.19
	GWSA	2015 PT Greenwood Segitara Tbk	31-Dec-15	29-Mar-16	89	Rp	6.963.273.062.204	12.84	1	Rp	210.148.843.517	Rp	6.963.273.062.204	0.05
18	GWSA	2016 PT Greenwood Segitara Tbk	31-Dec-16	30-Mar-17	89	Rp	774.036.052.884	11.89	1	Rp	39.913.140.905	Rp	774.036.052.884	(0.03)
	GWSA	2017 PT Greenwood Segitara Tbk	31-Dec-17	20-Mar-18	84	Rp	822.190.160.767	11.91	1	Rp	-23.884.469.677	Rp	822.190.160.767	(0.03)
19	OMRE	2012 PT Indonesia Prima Property Tbk	31-Dec-12	25-Mar-13	79	Rp	822.190.160.767	11.91	1	Rp	107.056.814.569	Rp	822.190.160.767	0.13
	OMRE	2013 PT Indonesia Prima Property Tbk	31-Dec-13	25-Mar-14	86	Rp	815.338.709.481	11.91	1	Rp	-23.146.288.584	Rp	815.338.709.481	(0.03)
20	OMRE	2014 PT Indonesia Prima Property Tbk	31-Dec-14	27-Mar-15	83	Rp	819.722.919.219	11.91	1	Rp	318.395.155.443	Rp	819.722.919.219	0.04
	OMRE	2015 PT Indonesia Prima Property Tbk	31-Dec-15	27-Mar-16	83	Rp	4.264.983.383.118	12.63	1	Rp	200.435.726.578	Rp	4.264.983.383.118	0.07
21	OMRE	2016 PT Indonesia Prima Property Tbk	31-Dec-16	27-Mar-17	84	Rp	6.091.721.240.542	12.78	1	Rp	329.608.541.861	Rp	6.091.721.240.542	0.03
	OMRE	2017 PT Indonesia Prima Property Tbk	31-Dec-17	27-Mar-18	84	Rp	7.526.470.401.005	12.88	1	Rp	432.417.358.803	Rp	7.526.470.401.005	0.04
22	DILD	2012 PT Inland Development Tbk	31-Dec-12	25-Mar-13	84	Rp	10.288.572.076.882	13.07	1	Rp	297.350.554.988	Rp	10.288.572.076.882	0.04
	DILD	2013 PT Inland Development Tbk	31-Dec-13	27-Mar-14	83	Rp	9.004.884.010.541	12.95	1	Rp	419.044.195.464	Rp	9.004.884.010.541	0.05
23	DILD	2014 PT Inland Development Tbk	31-Dec-14	30-Mar-15	90	Rp	11.840.059.936.442	13.01	1	Rp	427.924.997.000	Rp	11.840.059.936.442	0.09
	DILD	2015 PT Inland Development Tbk	31-Dec-15	30-Mar-16	86	Rp	6.163.177.866.000	12.79	1	Rp	546.269.619.000	Rp	6.163.177.866.000	0.09
24	JRPT	2012 PT Jaya Real Property Tbk	31-Dec-12	14-Mar-14	73	Rp	6.684.262.908.000	12.83	1	Rp	714.531.003.000	Rp	6.684.262.908.000	0.11
	JRPT	2013 PT Jaya Real Property Tbk	31-Dec-13	13-Mar-15	72	Rp	6.684.262.908.000	12.83	1	Rp	869.777.178.000	Rp	6.684.262.908.000	0.11
25	JRPT	2014 PT Jaya Real Property Tbk	31-Dec-14	29-Feb-16	88	Rp	8.484.436.652.000	12.93	1	Rp	1.017.849.186.000	Rp	8.484.436.652.000	0.05
	JRPT	2015 PT Jaya Real Property Tbk	31-Dec-15	29-Feb-17	86	Rp	7.077.817.870.077	12.85	1	Rp	380.022.434.090	Rp	7.077.817.870.077	0.05
26	JRPT	2016 PT Jaya Real Property Tbk	31-Dec-16	27-Mar-17	86	Rp	8.255.167.231.158	12.92	1	Rp	104.477.632.614	Rp	8.255.167.231.158	0.01
	JRPT	2017 PT Jaya Real Property Tbk	31-Dec-17	27-Mar-18	86	Rp	8.505.270.447.485	12.93	1	Rp	394.055.213.379	Rp	8.505.270.447.485	0.05
27	KUIA	2012 PT Kawasan Industri Jababeka Tbk	31-Dec-12	27-Mar-14	86	Rp	9.740.694.660.705	13.03	1	Rp	426.542.322.505	Rp	9.740.694.660.705	0.04
	KUIA	2013 PT Kawasan Industri Jababeka Tbk	31-Dec-13	27-Mar-15	88	Rp	8.505.270.447.485	12.93	1	Rp	407.021.908.297	Rp	8.505.270.447.485	0.04
28	KUIA	2014 PT Kawasan Industri Jababeka Tbk	31-Dec-14	28-Mar-16	86	Rp	10.733.598.205.115	13.05	1	Rp	2.832.000.551.101	Rp	10.733.598.205.115	0.14
	KUIA	2015 PT Kawasan Industri Jababeka Tbk	31-Dec-15	22-Mar-17	81	Rp	2.832.000.551.101	12.45	1	Rp	590.616.930.141	Rp	2.832.000.551.101	0.15
29	KUIA	2016 PT Kawasan Industri Jababeka Tbk	31-Dec-16	19-Mar-18	78	Rp	3.854.166.345.345	12.59	1	Rp	844.123.258.897	Rp	3.854.166.345.345	0.20
	KUIA	2017 PT Kawasan Industri Jababeka Tbk	31-Dec-17	18-Feb-19	56	Rp	5.476.757.336.509	12.63	1	Rp	914.989.279.214	Rp	5.476.757.336.509	0.17
30	LPCR	2012 PT Lippo Cikarang Tbk	31-Dec-12	18-Feb-16	49	Rp	5.653.153.184.505	12.75	1	Rp	539.794.979.877	Rp	5.653.153.184.505	0.10
	LPCR	2013 PT Lippo Cikarang Tbk	31-Dec-13	25-Mar-13	84	Rp	24.869.295.733.093	13.40	1	Rp	1.392.847.018.938	Rp	24.869.295.733.093	0.05
31	LPCR	2014 PT Lippo Cikarang Tbk	31-Dec-14	20-Mar-14	79	Rp	31.300.362.430.266	13.50	1	Rp	3.155.215.910.627	Rp	31.300.362.430.266	0.08
	LPCR	2015 PT Lippo Cikarang Tbk	31-Dec-15	26-Feb-16	62	Rp	41.326.558.178.049	13.62	1	Rp	1.024.120.644.760	Rp	41.326.558.178.049	0.02

19	LPKR	2016 PT Lippo Karawaci Tbk	31-Dec-16	27-Feb-17	58	Rp	45.603.683.000.000	13.66	1	Rp	1.227.374.000.000	Rp	45.603.683.000.000	0.03
	EMIDE	2012 PT Megapolitan Development Tbk	31-Dec-12	25-Mar-13	84	Rp	886.378.756.878	11.97	1	Rp	4.172.791.951	Rp	886.378.756.878	0.00
	EMIDE	2013 PT Megapolitan Development Tbk	31-Dec-13	25-Mar-14	84	Rp	938.536.950.089	11.97	1	Rp	34.002.476.382	Rp	938.536.950.089	0.04
	EMIDE	2014 PT Megapolitan Development Tbk	31-Dec-14	27-Mar-15	86	Rp	1.179.018.690.672	12.07	1	Rp	45.023.513.866	Rp	1.179.018.690.672	0.04
	EMIDE	2015 PT Megapolitan Development Tbk	31-Dec-15	28-Mar-16	88	Rp	1.196.040.969.781	12.08	1	Rp	61.208.278.934	Rp	1.196.040.969.781	0.05
20	EMIDE	2016 PT Megapolitan Development Tbk	31-Dec-16	23-Mar-17	82	Rp	1.363.641.661.657	12.13	1	Rp	65.470.178.568	Rp	1.363.641.661.657	0.05
	MKPI	2012 PT Metropolitan Kantjana Tbk	31-Dec-12	22-Mar-13	81	Rp	2.553.203.639.852	12.41	1	Rp	363.050.255.701	Rp	2.553.203.639.852	0.14
	MKPI	2013 PT Metropolitan Kantjana Tbk	31-Dec-13	30-Jan-14	30	Rp	2.838.815.438.871	12.45	1	Rp	365.563.078.058	Rp	2.838.815.438.871	0.13
	MKPI	2014 PT Metropolitan Kantjana Tbk	31-Dec-14	6-Feb-15	37	Rp	4.316.214.269.222	12.64	1	Rp	437.464.993.821	Rp	4.316.214.269.222	0.10
	MKPI	2015 PT Metropolitan Kantjana Tbk	31-Dec-15	17-Feb-16	48	Rp	5.709.371.372.467	12.76	1	Rp	889.628.865.732	Rp	5.709.371.372.467	0.16
21	MKPI	2016 PT Metropolitan Kantjana Tbk	31-Dec-16	17-Feb-17	48	Rp	6.612.200.867.199	12.82	1	Rp	1.199.373.747.588	Rp	6.612.200.867.199	0.18
	MTLA	2012 PT Metropolitan Land Tbk	31-Dec-12	25-Mar-13	84	Rp	2.015.753.149.000	12.40	1	Rp	203.895.228.000	Rp	2.015.753.149.000	0.10
	MTLA	2013 PT Metropolitan Land Tbk	31-Dec-13	25-Mar-14	84	Rp	2.834.484.171.000	12.45	1	Rp	240.967.649.000	Rp	2.834.484.171.000	0.09
	MTLA	2014 PT Metropolitan Land Tbk	31-Dec-14	25-Mar-15	84	Rp	3.250.717.743.000	12.51	1	Rp	309.217.292.000	Rp	3.250.717.743.000	0.10
	MTLA	2015 PT Metropolitan Land Tbk	31-Dec-15	23-Mar-16	83	Rp	3.620.742.578.000	12.56	1	Rp	239.982.607.000	Rp	3.620.742.578.000	0.07
22	MDLN	2016 PT Modernland Realty Tbk	31-Dec-16	24-Mar-17	83	Rp	3.932.529.273.000	12.59	1	Rp	316.514.414.000	Rp	3.932.529.273.000	0.08
	MDLN	2012 PT Modernland Realty Tbk	31-Dec-12	11-Mar-13	70	Rp	4.591.920.046.013	12.66	1	Rp	260.474.880.599	Rp	4.591.920.046.013	0.06
	MDLN	2013 PT Modernland Realty Tbk	31-Dec-13	20-Mar-14	79	Rp	9.647.813.079.565	13.02	1	Rp	2.451.686.470.278	Rp	9.647.813.079.565	0.25
	MDLN	2014 PT Modernland Realty Tbk	31-Dec-14	20-Mar-15	79	Rp	10.446.907.695.182	13.02	1	Rp	711.211.597.935	Rp	10.446.907.695.182	0.07
	MDLN	2015 PT Modernland Realty Tbk	31-Dec-15	18-Mar-16	78	Rp	12.843.050.665.229	13.11	1	Rp	873.420.195.958	Rp	12.843.050.665.229	0.07
23	MDLN	2016 PT Modernland Realty Tbk	31-Dec-16	26-Mar-17	85	Rp	14.540.108.285.179	13.16	1	Rp	501.349.673.188	Rp	14.540.108.285.179	0.03
	PWON	2012 PT Pakuwon Jati Tbk	31-Dec-12	24-Mar-13	87	Rp	7.565.819.916.000	12.88	1	Rp	766.495.905.000	Rp	7.565.819.916.000	0.10
	PWON	2013 PT Pakuwon Jati Tbk	31-Dec-13	18-Mar-14	77	Rp	9.298.245.408.000	12.97	1	Rp	1.136.547.541.000	Rp	9.298.245.408.000	0.12
	PWON	2014 PT Pakuwon Jati Tbk	31-Dec-14	20-Mar-15	79	Rp	16.770.742.538.000	13.22	1	Rp	2.599.141.016.000	Rp	16.770.742.538.000	0.15
	PWON	2015 PT Pakuwon Jati Tbk	31-Dec-15	24-Mar-16	84	Rp	18.778.122.467.000	13.27	1	Rp	1.400.554.118.000	Rp	18.778.122.467.000	0.07
24	PLIN	2016 PT Plaza Indonesia Realty Tbk	31-Dec-16	28-Mar-17	83	Rp	20.674.141.654.000	13.32	1	Rp	1.780.254.981.000	Rp	20.674.141.654.000	0.09
	PLIN	2012 PT Plaza Indonesia Realty Tbk	31-Dec-12	28-Mar-13	87	Rp	3.950.266.765.000	12.60	1	Rp	234.725.164.000	Rp	3.950.266.765.000	0.06
	PLIN	2013 PT Plaza Indonesia Realty Tbk	31-Dec-13	28-Feb-14	59	Rp	4.126.804.890.000	12.62	1	Rp	334.922.916.000	Rp	4.126.804.890.000	0.08
	PLIN	2014 PT Plaza Indonesia Realty Tbk	31-Dec-14	27-Feb-15	58	Rp	4.544.932.176.000	12.66	1	Rp	358.244.143.000	Rp	4.544.932.176.000	0.06
	PLIN	2015 PT Plaza Indonesia Realty Tbk	31-Dec-15	26-Feb-16	57	Rp	4.671.089.985.000	12.67	1	Rp	279.689.919.000	Rp	4.671.089.985.000	0.06
25	PLIN	2016 PT Plaza Indonesia Realty Tbk	31-Dec-16	28-Feb-17	59	Rp	4.586.569.370.000	12.66	1	Rp	725.619.401.000	Rp	4.586.569.370.000	0.16
	PUDP	2012 PT Pudiand Prestige Ltd Tbk	31-Dec-12	18-Mar-13	77	Rp	361.178.839.947	11.56	1	Rp	21.137.976.004	Rp	361.178.839.947	0.06
	PUDP	2013 PT Pudiand Prestige Ltd Tbk	31-Dec-13	18-Mar-14	77	Rp	360.625.848.156	11.56	1	Rp	26.378.888.591	Rp	360.625.848.156	0.07
	PUDP	2014 PT Pudiand Prestige Ltd Tbk	31-Dec-14	16-Mar-15	75	Rp	401.794.311.717	11.60	1	Rp	15.051.709.941	Rp	401.794.311.717	0.04
	PUDP	2015 PT Pudiand Prestige Ltd Tbk	31-Dec-15	15-Mar-16	74	Rp	445.919.320.351	11.65	1	Rp	27.591.952.360	Rp	445.919.320.351	0.06
26	PUDP	2016 PT Pudiand Prestige Ltd Tbk	31-Dec-16	15-Mar-17	74	Rp	531.168.640.936	11.73	1	Rp	22.919.928.181	Rp	531.168.640.936	0.04
	RBMS	2012 PT Ristia Bintang Mahkota Segati Tbk	31-Dec-12	20-Mar-13	79	Rp	152.811.855.863	11.18	1	Rp	1.922.865.325	Rp	152.811.855.863	0.01
	RBMS	2013 PT Ristia Bintang Mahkota Segati Tbk	31-Dec-13	25-Mar-14	84	Rp	158.997.539.543	11.20	1	Rp	-13.984.028.601	Rp	158.997.539.543	(0.09)
	RBMS	2014 PT Ristia Bintang Mahkota Segati Tbk	31-Dec-14	6-Feb-15	37	Rp	153.939.885.534	11.19	1	Rp	3.001.230.377	Rp	153.939.885.534	0.02
	RBMS	2015 PT Ristia Bintang Mahkota Segati Tbk	31-Dec-15	17-Mar-16	77	Rp	182.263.717.930	11.26	1	Rp	-3.085.638.160	Rp	182.263.717.930	(0.02)
27	RBMS	2016 PT Ristia Bintang Mahkota Segati Tbk	31-Dec-16	16-Mar-17	75	Rp	167.489.721.098	11.22	1	Rp	-6.713.147.549	Rp	167.489.721.098	(0.04)
	SMRA	2012 PT Summarecon Agung Tbk	31-Dec-12	15-Mar-13	74	Rp	10.876.685.000	13.04	1	Rp	792.085.965.000	Rp	10.876.685.000	0.07
	SMRA	2013 PT Summarecon Agung Tbk	31-Dec-13	15-Mar-14	74	Rp	13.659.136.825.000	13.14	1	Rp	1.095.888.248.000	Rp	13.659.136.825.000	0.09
	SMRA	2014 PT Summarecon Agung Tbk	31-Dec-14	23-Mar-15	82	Rp	15.379.478.994.000	13.19	1	Rp	1.387.516.904.000	Rp	15.379.478.994.000	0.08
	SMRA	2015 PT Summarecon Agung Tbk	31-Dec-15	23-Mar-16	83	Rp	18.758.262.022.000	13.27	1	Rp	1.064.079.939.000	Rp	18.758.262.022.000	0.06
28	SMRA	2016 PT Summarecon Agung Tbk	31-Dec-16	24-Mar-17	83	Rp	20.810.319.657.000	13.32	1	Rp	605.050.858.000	Rp	20.810.319.657.000	0.03
	SMMA	2012 PT Suryamas Dumanakur Tbk	31-Dec-12	27-Mar-13	86	Rp	2.637.664.776.000	12.42	1	Rp	46.419.688.000	Rp	2.637.664.776.000	0.02

Lampiran 2

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audellay	140	30.0000	116.0000	76.1714	13.5636
Size	140	11.1842	13.6590	12.5579	.6220
Roa	140	-.0880	.3589	.0651	.0681
Lev	140	.0348	1.9326	.7439	.4667
Valid N (listwise)	140				

Frequency Table

Opini

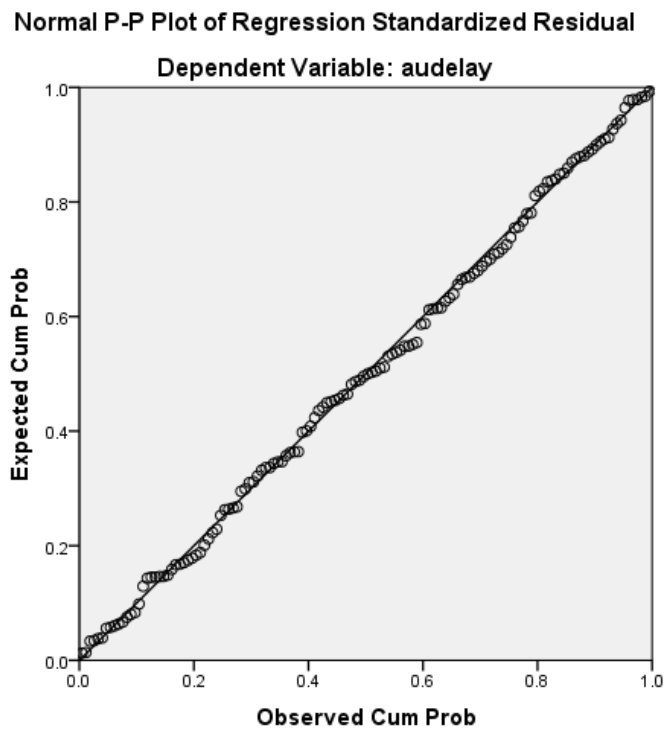
	Frequency	Percent	Valid Percent	Cumulative Percent
Qualified Opinion	1	.7	.7	.7
Valid Unqualified Opinion	139	99.3	99.3	100.0
Total	140	100.0	100.0	

Kap

	Frequency	Percent	Valid Percent	Cumulative Percent
KAP Non Big 4	96	68.6	68.6	68.6
Valid KAP Big 4	44	31.4	31.4	100.0
Total	140	100.0	100.0	

Lampiran 3 Hasil Uji Asumsi Klasik

1. Uji Normalitas



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		140
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.91977477
	Absolute	.037
Most Extreme Differences	Positive	.037
	Negative	-.025
Kolmogorov-Smirnov Z		.442
Asymp. Sig. (2-tailed)		.990

a. Test distribution is Normal.

b. Calculated from data.

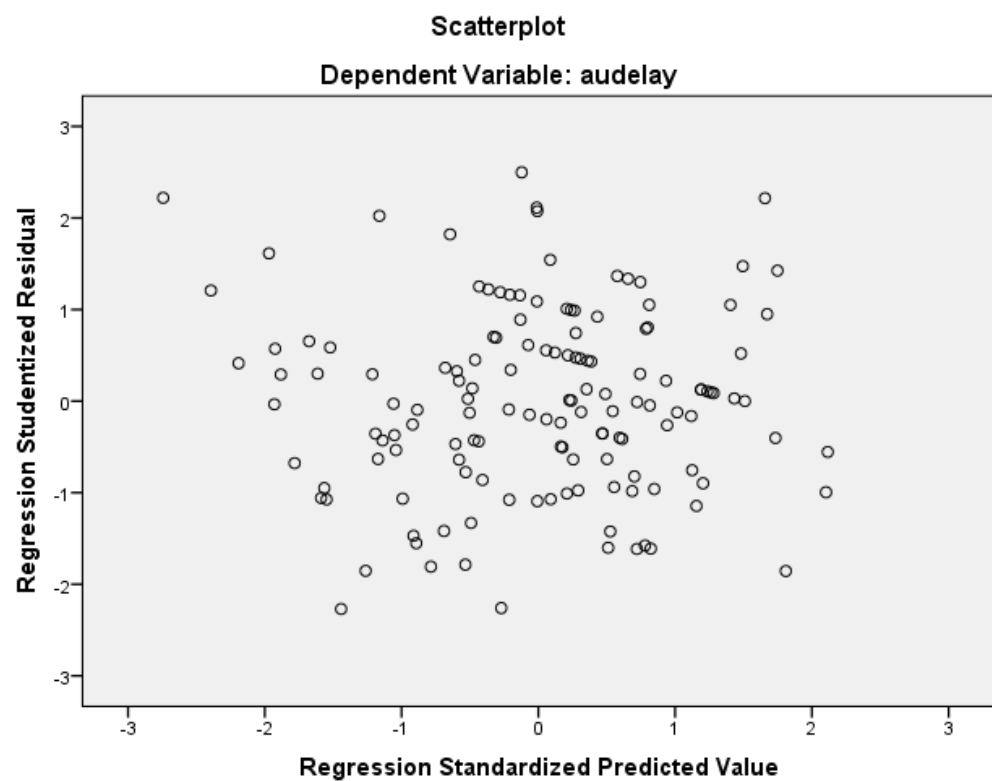
2. Hasil Uji Multikolinieritas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	size	.551	1.815
	Opini	.966	1.035
	Roa	.891	1.123
	Lev	.610	1.638
	Kap	.918	1.090

a. Dependent Variable: audelay

3. Hasil Uji Heteroskedastisitas



Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	.063	.558	.112	.911
	size	.118	.063	.212	.063
	opini	.707	.560	.108	.209
	roa	.017	.050	.031	.729
	lev	-.114	.060	-.205	.059
	kap	-.135	.104	-.113	.198

4. Hasil Uji Autokorelasi**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.360 ^a	.129	.097	.9367776	1.996

a. Predictors: (Constant), kap, opini, lev, roa, size

b. Dependent Variable: audelay

Lampiran 4 Pengujian Hipotesis Regresi Linear Berganda**1. Hasil Uji Parsial (t)****Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	-.006	.953	-.006	.995
	size	.101	.108	.940	.349
	opini	-.157	.956	-.013	.870
	roa	-.289	.085	-3.402	.001
	lev	-.033	.103	-.321	.749
	kap	.508	.178	2.856	.005

Hasil Uji F**ANOVA^a**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	17.491	5	3.498	3.986	.002 ^b
	Residual	117.592	134	.878		
	Total	135.083	139			

a. Dependent Variable: audelay

b. Predictors: (Constant), kap, opini, lev, roa, size

Lampiran 5 Koefisien Determinasi**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.360 ^a	.129	.097	.9367776	1.996

a. Predictors: (Constant), kap, opini, lev, roa, size

b. Dependent Variable: audelay

