

## LAMPIRAN

### Lampiran 1 Daftar Perusahaan Property dan Real Estate yang terdaftar di BEI 2017-2021 sebagai Populasi Penelitian

No	Kode	Nama Perusahaan	Tanggal IPO
1	APLN	Agung Podomoro Land Tbk.	11-Nov-10
2	BAPA	Bekasi Asri Pemula Tbk.	14-Jan-08
3	BCIP	Bumi Citra Permai Tbk.	11 Des 2009
4	BEST	Bekasi Fajar Industrial Estate	10-Apr-12
5	BIKA	Binakarya Jaya Abadi Tbk.	14-Jul-15
6	BIPP	Bhuwanatala Indah Permai Tbk.	23 Okt 1995
7	BKDP	Bukit Darmo Property Tbk	15-Jun-07
8	BKSL	Sentul City Tbk.	28-Jul-97
9	BSDE	Bumi Serpong Damai Tbk.	06-Jun-08
10	COWL	Cowell Development Tbk.	19 Des 2007
11	CTRA	Ciputra Development Tbk.	28-Mar-94
12	DART	Duta Anggada Realty Tbk.	08 Mei 1990
13	DILD	Intiland Development Tbk.	04-Sep-91
14	DMAS	Puradelta Lestari Tbk.	29 Mei 2015
15	DUTI	Duta Pertiwi Tbk	02-Nov-94
16	ELTY	Bakrieland Development Tbk.	30 Okt 1995
17	EMDE	Megapolitan Developments Tbk.	12-Jan-11
18	FMII	Fortune Mate Indonesia Tbk	30-Jun-00
19	GAMA	Aksara Global Development Tbk.	11-Jul-12
20	GMTD	Gowa Makassar Tourism Developm	11 Des 2000
21	GPRA	Perdana Gapuraprima Tbk.	10 Okt 2007
22	GWSA	Greenwood Sejahtera Tbk.	23 Des 2011
23	INPP	Indonesian Paradise Property T	12-Jan-04
24	JRPT	Jaya Real Property Tbk.	29-Jun-94
25	KIJA	Kawasan Industri Jababeka Tbk.	10-Jan-95
26	LCGP	Eureka Prima Jakarta Tbk.	13-Jul-07
27	LPCK	Lippo Cikarang Tbk	24-Jul-97
28	LPKR	Lippo Karawaci Tbk.	28-Jun-96
29	LPLI	Star Pacific Tbk	23 Okt 1989
30	MDLN	Modernland Realty Tbk.	01-Jun-94
31	MKPI	Metropolitan Kentjana Tbk.	10-Jul-09

32	MMLP	Mega Manunggal Property Tbk.	12-Jun-15
33	MTLA	Metropolitan Land Tbk.	20-Jun-11
34	MTSM	Metro Realty Tbk.	08-Jan-92
35	MYRX	Hanson International Tbk.	31 Okt 1990
36	PLIN	Plaza Indonesia Realty Tbk.	15-Jun-92
37	PPRO	PP Properti Tbk.	19 Mei 2015
38	PUDP	Pudjadi Prestige Tbk.	18-Nov-94
39	PWON	Pakuwon Jati Tbk.	09 Okt 1989
40	RBMS	Ristia Bintang Mahkotasejati T	19 Des 1997
41	RDTX	Roda Vivatex Tbk	14 Mei 1990
42	RIMO	Rimo International Lestari Tbk	10-Nov-00
43	RODA	Pikko Land Development Tbk.	22 Okt 2001
44	SMDM	Suryamas Dutamakmur Tbk.	12 Okt 1995
45	SMRA	Summarecon Agung Tbk.	07 Mei 1990
46	TARA	Agung Semesta Sejahtera Tbk.	11-Jul-14
47	CSIS	Cahayasakti Investindo Sukses	10 Mei 2017
48	ARMY	Armidian Karyatama Tbk.	21-Jun-17
49	NIRO	City Retail Developments Tbk.	13-Sep-12
50	MORE	Indonesia Prima Property Tbk	22 Agt 1994
51	FORZ	Forza Land Indonesia Tbk.	28-Apr-17
52	ASRI	Alam Sutera Realty Tbk.	18 Des 2007

**Lampiran 2 Perusahaan *Property* dan *Real Estate* yang melaporkan laporan keuangan tahun 2017-2021.**

<b>No</b>	<b>Kode</b>	<b>Nama Perusahaan</b>
1	APLN	Agung Podomoro Land Tbk.
2	BAPA	Bekasi Asri Pemula Tbk.
3	BEST	Bekasi Fajar Industrial Estate
4	BIKA	Binakarya Jaya Abadi Tbk.
5	BIPP	Bhuwanatala Indah Permai Tbk.
6	BSDE	Bumi Serpong Damai Tbk.
7	CSIS	Cahayasakti Investindo Sukses
8	CTRA	Ciputra Development Tbk.
9	DART	Duta Anggada Realty Tbk.
10	DILD	Intiland Development Tbk.
11	DUTI	Duta Pertiwi Tbk
12	EMDE	Megapolitan Developments Tbk.
13	GPRA	Perdana Gapuraprima Tbk.
14	GWSA	Greenwood Sejahtera Tbk.
15	INPP	Indonesian Paradise Property T
16	JRPT	Jaya Real Property Tbk.
17	KIJA	Kawasan Industri Jababeka Tbk.
18	LPCK	Lippo Cikarang Tbk
19	LPKR	Lippo Karawaci Tbk.
20	MDLN	Modernland Realty Tbk.
21	MKPI	Metropolitan Kentjana Tbk.

22	MMLP	Mega Manunggal Property Tbk.
23	MTLA	Metropolitan Land Tbk.
24	MTSM	Metro Realty Tbk.
25	MORE	Indonesia Prima Property Tbk
26	PLIN	Plaza Indonesia Realty Tbk.
27	PPRO	PP Properti Tbk.
28	PUDP	Pudjiadi Prestige Tbk.
29	PWON	Pakuwon Jati Tbk.
30	RBMS	Ristia Bintang Mahkotasejati T
31	RDTX	Roda Vivatex Tbk
32	RODA	Pikko Land Development Tbk.
33	SMDM	Suryamas Dutamakmur Tbk.
34	SMRA	Summarecon Agung Tbk.
35	TARA	Agung Semesta Sejahtera Tbk.

**Lampiran 3 Daftar Perusahaan Sampel Penelitian**

No	Kode	Nama Perusahaan	Nama KAP yang mengaudit				
			2017	2018	2019	2020	2021
1.	BSDE	Bumi Serpong Damai Tbk.	Mirawati Sensi Idris	Mirawati Sensi Idris	Mirawati Sensi Idris	Mirawati Sensi Idris	Mirawati Sensi Idris
2.	CTRA	Ciputra Development Tbk.	Purwantono, Sungkoro, Surja (KAP Ernest & Young – E & Y)	Purwantono, Sungkoro, Surja (KAP Ernest & Young – E & Y)	Purwantono, Sungkoro, Surja (KAP Ernest & Young – E & Y)	Purwantono, Sungkoro, Surja (KAP Ernest & Young – E & Y)	Purwantono, Sungkoro, Surja (KAP Ernest & Young – E & Y)
3.	DILD	Intiland Development Tbk.	Mirawati Sensi Idris	Mirawati Sensi Idris	Mirawati Sensi Idris	Mirawati Sensi Idris	Mirawati Sensi Idris
4.	EMDE	Megapolitan Development Tbk.	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan &	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma &	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan &	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan &	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan &

			.Rekan	Rekan	Rekan	Rekan	Rekan
5.	JRPT	Jaya Real Property Tbk.	Amir Abdi Jusuf, Aryanto, Mawar & Rekan	Amir Abdi Jusuf, Aryanto, Mawar & Rekan	Amir Abdi Jusuf, Aryanto, Mawar & Rekan	Amir Abdi Jusuf, Aryanto, Mawar & Rekan	Amir Abdi Jusuf, Aryanto, Mawar & Rekan
6.	KIJA	Kawaaan Industri Jababeka Tbk.	Tanubrata Susanto Fahmi Bambang & Rekan	Tanubrata Susanto Fahmi Bambang & Rekan	Tanubrata Susanto Fahmi Bambang & Rekan	Tanubrata Susanto Fahmi Bambang & Rekan	Tanubrata Susanto Fahmi Bambang & Rekan
7.	MKPI	Metropolitan Kentjana Tbk.	Kanaka Puradredja, Suhartono	Kanaka Puradredja, Suhartono	Kanaka Puradredja, Suhartono	Kanaka Puradredja, Suhartono	Kanaka Puradredja, Suhartono
8.	PWON	Pakuwon Jati Tbk.	Satrio Bing Eny & Rekan (Deloitte)	Satrio Bing Eny & Rekan (Deloitte)	Satrio Bing Eny & Rekan (Deloitte)	Imelda & Rekan (Deloitte)	Imelda & Rekan (Deloitte)

9.	RDTX	Roda Vivatex Tbk.	KAP Johan Malonda Mustika & Rekan	KAP Johan Malonda Mustika & Rekan	KAP Johan Malonda Mustika & Rekan	KAP Johan Malonda Mustika & Rekan	KAP Johan Malonda Mustika & Rekan
10.	SMRA	Summarecon Indoland Developmen Tbk.	Purwantono, Sunggoro, Surja (KAP Ernest & Young – E & Y)	Purwantono, Sunggoro, Surja (KAP Ernest & Young – E & Y)	Purwantono, Sunggoro, Surja (KAP Ernest & Young – E & Y)	Purwantono, Sunggoro, Surja (KAP Ernest & Young – E & Y)	Purwantono, Sunggoro, Surja (KAP Ernest & Young – E & Y)

#### Lampiran 4 Data Penelitian Sekunder

No	Kode	Tahun	Leverage	Likuiditas	Ukuran Perusahaan	Ukuran KAP	Audit Delay
1	BSDE	2017	0,5738	2,3735	31,4586	0	45
		2018	0,7203	3,3619	31,5842	0	46
		2019	0,3838	3,9381	31,6282	0	72
		2020	0,7656	2,3705	31,7396	0	74
		2021	0,7125	2,5892	31,7496	0	61
2	CTRA	2017	1,0521	1,9488	31,0875	1	87
		2018	1,0601	2,0203	31,1658	1	86
		2019	1,0379	0,9793	31,2200	1	99
		2020	1,2486	1,7783	31,3011	1	103
		2021	1,0969	1,9971	31,3365	1	104
3	DILD	2017	1,0754	0,8791	30,2034	0	85
		2018	1,1818	1,0101	30,2854	0	85
		2019	1,0425	1,1773	30,3241	0	84
		2020	1,5957	1,0457	30,3848	0	81
		2021	1,7290	1,0277	30,4321	0	116
4	EMDE	2017	1,3746	3,0165	28,2562	0	68
		2018	1,6058	3,0333	28,3713	0	81
		2019	1,7763	3,9731	28,3937	0	71
		2020	3,4752	2,0854	28,5288	0	120
		2021	1,1999	1,4867	28,9471	0	111
5	JRPT	2017	0,5850	1,1148	29,8794	0	79
		2018	0,5749	1,1275	29,9863	0	79
		2019	0,5083	1,1468	30,0438	0	80
		2020	0,4580	1,2910	30,0718	0	85
		2021	0,4408	1,0273	30,0947	0	90
6	KIJA	2017	0,9095	7,1942	30,0528	0	86
		2018	0,9469	7,1471	30,0977	0	86
		2019	0,9319	6,1184	30,1312	0	106
		2020	0,9488	6,1793	30,1325	0	88
		2021	0,9291	6,5439	30,1400	0	116
7	MKPI	2017	0,5001	1,5896	29,5521	0	52
		2018	0,3396	1,8766	29,5781	0	59
		2019	0,3219	1,2064	29,6155	0	59
		2020	0,3595	0,9363	29,6622	0	77
		2021	0,3697	0,9738	29,7097	0	95



8	PWON	2017	0,8261	1,7153	30,7820	1	78
		2018	0,6339	2,3125	30,8506	1	85
		2019	0,4421	2,8587	30,8928	1	130
		2020	0,5035	1,9808	30,9066	1	98
		2021	0,5051	3,7937	30,9937	1	90
9	RDTX	2017	0,1097	4,6168	28,4554	0	82
		2018	0,0921	4,4950	28,5579	0	79
		2019	0,1074	2,0875	28,6591	0	83
		2020	0,0857	2,7468	28,7199	0	118
		2021	0,0883	3,1574	28,7819	0	111
10	SMRA	2017	1,5932	1,4593	30,7066	1	85
		2018	1,5715	1,4532	30,7794	1	85
		2019	1,5860	1,2366	30,8273	1	86
		2020	1,7431	1,4223	30,8468	1	89
		2021	1,3196	1,8698	30,8910	1	83

**Lampiran 5 Hasil Tabulasi Leverage**

KODE	TOTAL UTANG					TOTAL EKUITAS				
	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
BSDE	16.754.337.385.933	21.814.594.254.302	20.897.343.170.602	26.391.824.110.926	25.575.995.151.814	29.196.851.089.224	30.286.897.950.250	54.444.849.052.447	34.471.102.475.824	35.893.717.013.842
CTRA	16.255.398.000.000	17.644.741.000.000	18.434.456.000.000	21.797.659.000.000	21.274.214.000.000	15.450.765.000.000	16.644.276.000.000	17.761.568.000.000	17.457.528.000.000	19.394.197.000.000
DILD	6.786.634.657.165	7.699.882.620.129	7.542.625.380.504	9.652.623.140.002	10.429.635.817.904	6.310.550.327.246	6.515.652.571.077	7.234.870.912.135	6.049.249.422.919	6.032.148.919.731
EMDE	1.081.693.156.648	1.292.022.707.779	1.371.713.130.382	1.905.692.754.656	2.033.688.077.681	786.930.671.585	804.591.552.373	772.231.107.983	548.361.518.839	1.694.950.913.099
JRPT	3.496.187.155.000	3.847.899.580.000	3.762.437.184.000	3.606.436.882.000	3.594.354.650.000	5.976.495.533.000	6.693.348.687.000	7.402.497.916.000	7.875.084.383.000	8.153.793.184.000
KIJA	5.366.080.073.786	5.731.263.365.834	5.877.596.349.996	5.939.921.471.289	5.920.079.958.943	5.900.240.238.562	6.052.508.878.193	6.307.015.229.316	6.260.254.508.581	6.372.010.371.083
MKPI	2.276.438.836.762	1.776.589.738.461	1.771.631.581.519	2.015.619.366.153	2.157.944.970.302	4.551.607.678.081	5.231.665.104.900	5.503.602.936.059	5.607.298.699.580	5.836.337.461.790
PWON	10.567.227.711.000	9.706.398.758.000	7.999.510.286.000	8.860.110.106.000	9.687.642.670.000	12.791.490.025.000	15.311.681.466.000	18.095.643.057.000	17.598.695.271.000	19.178.438.459.000
RDTX	225.499.951.528	213.066.766.537	271.083.812.343	234.410.089.039	256.434.333.798	2.054.961.766.461	2.313.423.014.628	2.524.704.640.419	2.736.651.682.675	2.904.671.022.728
SMRA	13.308.969.928.000	14.238.537.503.000	14.990.297.354.000	15.836.845.684.000	14.819.493.511.000	8.353.742.063.000	9.060.704.565.000	9.451.359.922.000	9.085.688.540.000	11.230.223.167.000

**Lampiran 6 Hasil Tabulasi Likuiditas**

KODE	AKTIVA LANCAR					HUTANG LANCAR				
	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
BSDE	17.964.523.956.819	20.948.678.473.652	24.256.712.740.291	28.364.288.311.886	28.397.860.868.620	7.568.816.957.723	6.231.233.383.026	6.159.441.542.866	11.965.625.224.530	10.967.892.740.436
CTRA	15.167.178.000.000	16.151.959.000.000	8.195.176.000.000	20.645.596.000.000	21.894.719.000.000	7.782.985.000.000	7.994.843.000.000	8.368.189.000.000	11.609.414.000.000	10.963.375.000.000
DILD	3.606.927.662.938	4.815.971.556.575	4.180.236.974.066	4.567.112.486.680	6.668.818.368.239	4.103.191.556.657	4.767.907.514.355	3.550.608.637.032	4.367.599.682.705	6.489.247.592.873
EMDE	1.239.289.490.850	1.469.006.184.275	1.513.884.585.928	1.851.347.307.718	1.488.507.549.729	410.834.297.149	484.290.316.125	381.032.836.607	887.763.447.554	1.001.239.817.402
JRPT	3.448.797.910.000	3.923.648.209.000	3.882.837.365.000	4.189.170.733.000	3.372.963.980.000	3.093.711.769.000	3.480.039.223.000	3.385.768.357.000	3.244.809.938.000	3.283.208.945.000
KIJA	7.677.631.812.368	8.182.825.873.086	8.540.885.742.465	8.519.726.344.155	8.638.908.717.781	1.067.196.855.057	1.144.917.357.852	1.395.923.707.329	1.378.761.274.765	1.320.149.276.793
MKPI	2.106.111.311.420	1.622.783.914.689	1.141.219.410.744	879.975.478.975	1.032.021.454.100	1.324.939.909.545	864.766.415.319	945.950.522.245	939.808.397.416	1.059.762.104.835
PWON	8.427.605.641.000	9.472.787.624.000	9.642.587.369.000	8.590.023.831.000	11.453.040.378.000	4.913.178.190.000	4.096.381.121.000	3.373.096.633.000	4.336.698.236.000	3.018.980.942.000
RDTX	551.269.481.158	542.644.351.154	294.344.906.322	307.484.383.047	464.028.004.432	119.405.075.125	120.721.746.865	141.004.370.457	111.942.149.785	146.965.834.672
SMRA	9.158.268.565.000	10.507.809.126.000	11.150.744.753.000	11.888.917.644.000	13.030.535.603.000	6.275.827.667.000	7.230.613.430.000	9.017.332.185.000	8.359.155.158.000	6.968.765.921.000

### Lampiran 7 Hasil Tabulasi Ukuran Perusahaan

No	Kode Emiten	Total Aset				
		2017	2018	2019	2020	2021
1	BSDE	45.951.188.475.157	52.101.492.204.552	54.444.849.052.447	60.862.926.586.750	61.469.712.165.656
2	CTRA	31.706.163.000.000	34.289.017.000.000	36.196.024.000.000	39.255.187.000.000	40.668.411.000.000
3	DILD	13.097.184.984.411	14.215.535.191.206	14.777.496.292.639	15.701.872.562.921	16.461.784.737.635
4	EMDE	1.868.623.723.806	2.096.614.260.152	2.143.944.238.365	2.454.054.273.495	3.728.638.990.780
5	JRPT	9.472.682.688.000	10.541.248.267.000	11.164.935.100.000	11.481.521.265.000	11.748.147.834.000
6	KIJA	11.266.320.312.348	11.783.772.244.027	12.184.611.579.312	12.200.175.979.870	12.292.090.330.026
7	MKPI	6.828.046.000.000	7.008.254.843.361	7.275.234.517.578	7.622.918.065.733	7.994.282.432.092
8	PWON	23.358.717.736.000	25.018.080.224.000	26.095.153.343.000	26.458.805.377.000	28.866.081.129.000
9	RDTX	2.280.461.717.989	2.526.489.781.165	2.795.788.452.762	2.971.061.771.714	3.161.105.356.526
10	SMRA	21.662.711.991.000	23.299.242.068.000	24.441.657.276.000	24.922.534.224.000	26.049.716.678.000

### Lampiran 8 Hasil Tabulasi Ukuran KAP

NO	CTRA EMITEN	UKURAN KAP				
		2017	2018	2019	2020	2021
1	BSDE	0	0	0	0	0
2	CTRA	1	1	1	1	1
3	DILD	0	0	0	0	0
4	EMDE	0	0	0	0	0
5	JRPT	0	0	0	0	0
6	KIJA	0	0	0	0	0
7	MKPI	0	0	0	0	0
8	PWON	1	1	1	1	1
9	RDTX	0	0	0	0	0
10	SMRA	1	1	1	1	1

**Lampiran 9 Hasil Tabulasi Audit Delay**

KODE	TANGGAL LAP AUDIT					TANGGAL TUTUP BUKU				
	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
BSDE	14-Feb-18	15-Feb-19	12-Mar-20	15-Mar-21	02-Mar-22	31-Des-17	31-Des-18	31-Des-19	31-Des-20	31-Des-21
CTRA	28-Mar-18	27-Mar-19	08-Apr-20	13-Apr-21	14-Apr-22	31-Des-17	31-Des-18	31-Des-19	31-Des-20	31-Des-21
DILD	26-Mar-18	26-Mar-19	24-Mar-20	22-Mar-21	26-Apr-22	31-Des-17	31-Des-18	31-Des-19	31-Des-20	31-Des-21
EMDE	09-Mar-18	22-Mar-19	11-Mar-20	30-Apr-21	21-Apr-22	31-Des-17	31-Des-18	31-Des-19	31-Des-20	31-Des-21
JRPT	20-Mar-18	20-Mar-19	20-Mar-20	26-Mar-21	31-Mar-22	31-Des-17	31-Des-18	31-Des-19	31-Des-20	31-Des-21
KIJA	27-Mar-18	27-Mar-19	15-Apr-20	29-Mar-21	26-Apr-22	31-Des-17	31-Des-18	31-Des-19	31-Des-20	31-Des-21
MKPI	21-Feb-18	28-Feb-19	28-Feb-20	18-Mar-21	05-Apr-22	31-Des-17	31-Des-18	31-Des-19	31-Des-20	31-Des-21
PWON	19-Mar-18	26-Mar-19	09-Mei-20	08-Apr-21	31-Mar-22	31-Des-17	31-Des-18	31-Des-19	31-Des-20	31-Des-21
RDTX	23-Mar-18	20-Mar-19	23-Mar-20	28-Apr-21	21-Apr-22	31-Des-17	31-Des-18	31-Des-19	31-Des-20	31-Des-21
SMRA	26-Mar-18	26-Mar-19	26-Mar-20	30-Mar-21	24-Mar-22	31-Des-17	31-Des-18	31-Des-19	31-Des-20	31-Des-21

### Lampiran 10 Hasil Perhitungan Leverage

KODE	LEVERAGE				
	2017	2018	2019	2020	2021
BSDE	0,57	0,72	0,38	0,77	0,71
CTRA	1,05	1,06	1,04	1,25	1,10
DILD	1,08	1,18	1,04	1,60	1,73
EMDE	1,37	1,61	1,78	3,48	1,20
JRPT	0,58	0,57	0,51	0,46	0,44
KIJA	0,91	0,95	0,93	0,95	0,93
MKPI	0,50	0,34	0,32	0,36	0,37
PWON	0,83	0,63	0,44	0,50	0,51
RDTX	0,11	0,09	0,11	0,09	0,09
SMRA	1,59	1,57	1,59	1,74	1,32

### Lampiran 11 Hasil Perhitungan Likuiditas

KODE	LIKUIDITAS				
	2017	2018	2019	2020	2021
BSDE	2,37	3,36	3,94	2,37	2,59
CTRA	1,95	2,02	0,98	1,78	2,00
DILD	0,88	1,01	1,18	1,05	1,03
EMDE	3,02	3,03	3,97	2,09	1,49
JRPT	1,11	1,13	1,15	1,29	1,03
KIJA	7,19	7,15	6,12	6,18	6,54
MKPI	1,59	1,88	1,21	0,94	0,97
PWON	1,72	2,31	2,86	1,98	3,79
RDTX	4,62	4,50	2,09	2,75	3,16
SMRA	1,46	1,45	1,24	1,42	1,87

### Lampiran 12 Hasil Perhitungan Ukuran Perusahaan

Kode Emiten	LN Tota Aset				
	2017	2018	2019	2020	2021
BSDE	31,46	31,58	31,63	31,74	31,75
CTRA	31,09	31,17	31,22	31,30	31,34
DILD	30,20	30,29	30,32	30,38	30,43
EMDE	28,26	28,37	28,39	28,53	28,95
JRPT	29,88	29,99	30,04	30,07	30,09
KIJA	30,05	30,10	30,13	30,13	30,14
MKPI	29,55	29,58	29,62	29,66	29,71
PWON	30,78	30,85	30,89	30,91	30,99
RDTX	28,46	28,56	28,66	28,72	28,78
SMRA	30,71	30,78	30,83	30,85	30,89

### Lampiran 13 Hasil Perhitungan Ukuran KAP

NO	CTRA EMITEN	UKURAN KAP				
		2017	2018	2019	2020	2021
1	BSDE	0	0	0	0	0
2	CTRA	1	1	1	1	1
3	DILD	0	0	0	0	0
4	EMDE	0	0	0	0	0
5	JRPT	0	0	0	0	0
6	KIJA	0	0	0	0	0
7	MKPI	0	0	0	0	0
8	PWON	1	1	1	1	1
9	RDTX	0	0	0	0	0
10	SMRA	1	1	1	1	1



### Lampiran 14 Hasil Perhitungan Audit Delay

KODE	AUDIT DELAY				
	2017	2018	2019	2020	2021
BSDE	45	46	72	74	61
CTRA	87	86	99	103	104
DILD	85	85	84	81	116
EMDE	68	81	71	120	111
JRPT	79	79	80	85	90
KIJA	86	86	106	88	116
MKPI	52	59	59	77	95
PWON	78	85	130	98	90
RDTX	82	79	83	118	111
SMRA	85	85	86	89	83

### Lampiran 15 Output Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		49
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	15,88206869
	Absolute	,162
Most Extreme Differences	Positive	,162
	Negative	-,090
Kolmogorov-Smirnov Z		1,131
Asymp. Sig. (2-tailed)		,155

a. Test distribution is Normal.

b. Calculated from data.

### Lampiran 16 Output Uji Multikolinearitas

**Coefficients<sup>a</sup>**

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1	,171	5,838
	X2	,166	6,020
	X3	,875	1,143
	X4	,812	1,231

a. Dependent Variable: Y

### Lampiran 17 Output Uji Autokorelasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,330 <sup>a</sup>	,109	,028	16,58828	1,993

### Lampiran 18 Output Uji Heteroskedastisitas

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	87,873	58,308		1,507	,139
1 X1	5,678	6,830	,293	,831	,410
X2	-4,124	5,657	-,261	-,729	,470
X3	-2,782	1,943	-,223	-1,432	,159
X4	1,785	4,125	,070	,433	,667

a. Dependent Variable: Abs\_Res

### Lampiran 19 Output Uji t

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	254,745	80,942		3,147	,003
1 X1	7,808	3,545	,288	2,202	,033
X2	1,822	1,362	,178	1,338	,188
X3	-6,099	2,708	-,333	-2,252	,029
X4	15,944	5,989	,410	2,662	,011

a. Dependent Variable: Audit Delay

## Lampiran 20 Output Uji F

**ANOVA<sup>a</sup>**

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	4315,322	4	1078,830	4,001	,007 <sup>b</sup>
Residual	12134,598	45	269,658		
Total	16449,920	49			

a. Dependent Variable: Audit Delay

b. Predictors: (Constant), Ukuran KAP, Leverage, Likuiditas, Ukuran Perusahaan

## Lampiran 21 Output Uji Koefisien Determinasi

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,512 <sup>a</sup>	,262	,197	16,421

a. Predictors: (Constant), Ukuran KAP, Leverage, Likuiditas, Ukuran Perusahaan

## **Lampiran 21 Daftar Riwayat Hidup**

### **A. IDENTITAS**

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Pekerjaan ayah : Wiraswasta

Nama ibu : Siti Chalimah

Pekerjaan ibu : Berdagang

### **B. RIWAYAT PENDIDIKAN**

1. SD : MI Ma'hadul Muta'allimien (2006-2012)
2. SMP : Mts Ma'hadul Muta'allimien (2012-2015)
3. SMA : SMA Negeri 3 Pemalang (2015-2018)
4. UIN K.H ABDURRAHMAN WAHID PEKALONGAN



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Demi pengembangan ilmu pengetahuan, menyetujui untuk memberikan kepada Perpustakaan UIN K.H. Abdurrahman Wahid Pekalongan, Hak Bebas Royalti Non-Eksklusif atas karya ilmiah :

Tugas Akhir  Skripsi  Tesis  Desertasi  Lain-lain (.....)  
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DAN REAL ESTATE YANG TERDAFTAR DI BURSA  
EFEK INDONESIA PERIODE 2017 - 2021**

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Pekalongan, 23 Januari 2023



**VICKY NUR IZZAH**  
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