

LAMPIRAN

LAMPIRAN 1

DAFTAR PERUSAHAAN YANG MENJADI SAMPEL

NO	KODE EFEK	NAMA EMITEN
1	APLN	Agung PodoMORO Land Tbk
2	BAPA	Bekasi Asri Pemula Tbk
3	BEST	Bekasi Fajar Industrial Estate Tbk
4	BIKA	Binakarya Jaya Abadi Tbk
5	BSDE	Bumi Serpong Damai Tbk
6	CTRA	Ciputra Developments Tbk
7	DART	Duta Anggada Realty Tbk
8	DILD	Intiland Development Tbk
9	DUTI	Duta Pertiwi Tbk
10	EMDE	Megapolitan Development Tbk
11	GAMA	Gading Development Tbk
12	GPRA	Perdana Gapuraprima Tbk
13	GWSA	Greenwood Sejahtera Tbk
14	JRPT	Jaya Real Property Tbk
15	KIJA	Kawasan Industri Jababeka Tbk
16	MDLN	Modernland Realty Tbk
17	MMLP	Mega Manunggal Property Tbk
18	MTLA	Metropolitan Land Tbk
19	MTSM	Metro Realty Tbk
20	NIRO	City Retail Development Tbk
21	OMRE	Indonesia Prima Property Tbk
22	PLIN	Plaza Indonesia Realty Tbk
23	PPRO	PP Property Tbk
24	PWON	Pakuwon Jati Tbk
25	RBMS	Ristia Bintang Mahkota Sejati Tbk
26	RDTX	Roda Vivatex Tbk
27	SMDM	Suryamas Dutamakmur Tbk
28	SMRA	Summarecon Agung Tbk
29	TARA	Sitara Propertindo Tbk

LAMPIRAN 2

DATA INTEGRITAS LAPORAN KEUANGAN

DATA INTEGRITAS LAPORAN KEUANGAN 2015

NO	KODE EMITEN	Harga Pasar Saham per 31 Desember	Nilai Buku Saham per 31 Desember	Integritas Laporan Keuangan
1	APLN	334	0,468519199	712,8843408
2	BAPA	50	152,5136171	0,327839579
3	BEST	294	315,3695899	0,932239536
4	BIKA	1.905	1125,808393	1,692117426
5	BSDE	1.800	1148,077065	1,567839002
6	CTRA	1.460	851,2497922	1,715125235
7	DART	420	1,091364898	384,8392054
8	DILD	489	460,2446261	1,062478457
9	DUTI	6.400	3692,463823	1,733260042
10	EMDE	144	196,9952586	0,73098206
11	GAMA	55	109,5352546	0,502121442
12	GPRA	199	221,4886852	0,89846576
13	GWSA	123	803,6326953	0,153054997
14	JRPT	745	0,307436965	2423,260975
15	KIJA	247	249,5087174	0,989945372
16	MDLN	467	483,3179846	0,96623758
17	MMLP	820	0,446429787	1836,795
18	MTLA	215	0,289115637	743,6470827
19	MTSM	228	132,4213937	1,72177617
20	NIRO	109	123,6249537	0,881699016
21	OMRE	300	1969,621886	0,152313498
22	PLIN	4.000	0,677906868	5900,515522
23	PPRO	178	40,8197742	4,360631666
24	PWON	496	0,196327534	2526,390415
25	RBMS	63	514,8648435	0,12236221
26	RDTX	6.000	5913,560077	1,014617239
27	SMDM	95	513,8435514	0,184881176
28	SMRA	1.650	0,521928596	3161,351976
29	TARA	560	104,106557	5,379104025

DATA INTEGRITAS LAPORAN KEUANGAN 2016

NO	KODE EMITEN	Harga Pasar Saham per 31 Desember	Nilai Buku Saham per 31 Desember	Integritas Laporan Keuangan
1	APLN	210	0,514897412	407,8482334
2	BAPA	51	162,0168974	0,314781982
3	BEST	254	351,4798797	0,72265872
4	BIKA	470	1130,312201	0,415814321
5	BSDE	1755	1265,303238	1,387019291
6	CTRA	1.335	926,9145584	1,440262199
7	DART	360	1,153421712	312,1148114
8	DILD	500	487,8978552	1,024804669
9	DUTI	6.000	4212,385421	1,424371087
10	EMDE	140	205,3707471	0,68169397
11	GAMA	50	109,6461808	0,456012235
12	GPRA	171	236,2078859	0,723938574
13	GWSA	129	829,2509547	0,155562076
14	JRPT	875	0,364267924	2402,078094
15	KIJA	292	7919,708699	0,036870043
16	MDLN	342	526,2346264	0,649900221
17	MMLP	685	0,574745562	1191,831734
18	MTLA	354	0,326892388	1082,925184
19	MTSM	366	128,419496	2,850034547
20	NIRO	94	133,9564502	0,701720595
21	OMRE	216	2359,897953	0,091529381
22	PLIN	4.850	0,643730899	7534,204138
23	PPRO	1.360	48,12125931	28,26193702
24	PWON	565	0,228816129	2469,231528
25	RBMS	85	660,7881758	0,128634263
26	RDTX	10.000	6802,318184	1,470087069
27	SMDM	76	518,8170426	0,146487092
28	SMRA	1.325	0,565999796	2340,990244
29	TARA	655	104,7559553	6,252627819

DATA INTEGRITAS LAPORAN KEUANGAN 2017

NO	KODE EMITEN	Harga Pasar Saham per 31 Desember	Nilai Buku Saham per 31 Desember	Integritas Laporan Keuangan
1	APLN	210	0,560803552	374,4626778
2	BAPA	88	181,555388	0,48470057

3	BEST	250	398,8868506	0,62674415
4	BIKA	310	1174,523192	0,263936891
5	BSDE	1.700	1516,979891	1,120647683
6	CTRA	1.185	837,8404527	1,414350425
7	DART	306	1,133086415	270,0588374
8	DILD	350	608,7824712	0,574917999
9	DUTI	5.400	4505,330642	1,198580177
10	EMDE	260	234,9046469	1,106832084
11	GAMA	69	109,695484	0,629014044
12	GPRA	103	241,6167755	0,426294904
13	GWSA	150	855,8781961	0,175258583
14	JRPT	900	0,434654221	2070,611436
15	KIJA	286	283,3263801	1,009436537
16	MDLN	294	564,7027619	0,520627877
17	MMLP	570	0,677906572	840,8238291
18	MTLA	398	0,391809634	1015,799422
19	MTSM	264	298,4391755	0,884602364
20	NIRO	80	164,6810677	0,485787475
21	OMRE	880	2300,307463	0,382557556
22	PLIN	3.550	0,278003625	12769,61767
23	PPRO	189	81,07100236	2,331289789
24	PWON	685	0,265606222	2579,005853
25	RBMS	238	707,1405364	0,336566761
26	RDTX	6.000	7644,947048	0,78483212
27	SMDM	106	523,4283938	0,202510986
28	SMRA	945	0,579044048	1632,000196
29	TARA	780	104,6493694	7,453461065

DATA INTEGRITAS LAPORAN KEUANGAN 2018

NO	KODE EMITEN	Harga Pasar Saham per 31 Desember	Nilai Buku Saham per 31 Desember	Integritas Laporan Keuangan
1	APLN	152	0,626341674	242,6790463
2	BAPA	109	199,1969611	0,547197103
3	BEST	208	432,4515069	0,480978784
4	BIKA	260	1112,168118	0,233777606
5	BSDE	1.255	1573,615422	0,7975265
6	CTRA	1.010	896,7674528	1,126267459
7	DART	242	1,138322182	212,5935906
8	DILD	308	628,5688043	0,490002046
9	DUTI	4.390	5089,145296	0,862620292
10	EMDE	254	240,1765828	1,057555225

11	GAMA	58	109,8480602	0,528002041
12	GPRA	110	253,0046209	0,434774668
13	GWSA	142	883,7015566	0,160687733
14	JRPT	740	0,486788995	1520,165836
15	KIJA	276	290,6382388	0,949634161
16	MDLN	226	544,9423711	0,414722752
17	MMLP	520	0,770521572	674,8675432
18	MTLA	448	0,00044921	997305,3089
19	MTSM	230	269,3503978	0,853906294
20	NIRO	89	275,4651911	0,323089824
21	OMRE	1.790	2204,964847	0,811804325
22	PLIN	2.880	3,192107722	902,2251912
23	PPRO	117	94,34138021	1,240176895
24	PWON	620	0,31793621	1950,076715
25	RBMS	94	236,882064	0,396821939
26	RDTX	5.500	8606,484429	0,639053036
27	SMDM	138	534,8783789	0,258002577
28	SMRA	805	0,628047528	1281,75013
29	TARA	880	104,5740635	8,415088512

DATA INTEGRITAS LAPORAN KEUANGAN 2019

	KODE EMITEN	Harga Pasar Saham per 31 Desember	Nilai Buku Saham per 31 Desember	Integritas Laporan Keuangan
1	APLN	177	0,662857533	267,0257048
2	BAPA	71	204,9162285	0,346483051
3	BEST	216	463,2118956	0,466309268
4	BIKA	196	1036,952223	0,189015459
5	BSDE	1.255	1743,026728	0,720011908
6	CTRA	1.040	956,9653911	1,086768664
7	DART	312	1,055305866	295,6488824
8	DILD	260	697,9522173	0,372518338
9	DUTI	5.000	5724,740639	0,873402013
10	EMDE	224	230,5167487	0,971729826
11	GAMA	50	110,0584221	0,454304169
12	GPRA	76	264,8685419	0,286934792
13	GWSA	154	900,0992256	0,171092248
14	JRPT	600	0,538363485	1114,488662
15	KIJA	292	302,8594976	0,964143447
16	MDLN	214	578,5073589	0,369917507
17	MMLP	198	0,816761435	242,4208483
18	MTLA	580	0,000502911	1153284,444

19	MTSM	224	229,617627	0,975534862
20	NIRO	140	290,0291651	0,482710075
21	OMRE	980	2170,299477	0,451550586
22	PLIN	3.300	3,260725137	1012,044825
23	PPRO	68	99,31076798	0,684719305
24	PWON	570	0,375743199	1516,993526
25	RBMS	68	227,5157992	0,298880343
26	RDTX	5550	9392,502383	0,590896842
27	SMDM	119	549,7945126	0,216444503
28	SMRA	1.005	0,65512601	1534,05602
29	TARA	420	104,677027	4,012341694

LAMPIRAN 3

DATA LEVERAGE

A. DATA LEVERAGE 2015

NO	KODE EMITEN	Total Hutang	Total Aset	Leverage
1	APLN	15.486.506.060,00	24.599.174.988,00	0,62955388
2	BAPA	74.812.450.750	175.743.601.667	0,425690893
3	BEST	1.589.160.166.683	4.631.315.439.422	0,343133649
4	BIKA	1.470.706.155.676	2.137.499.950.786	0,688049679
5	BSDE	13.925.458.006.310	36.022.148.489.646	0,38658044
6	CTRA	13.208.497.000.000	26.258.718.000.000	0,50301378
7	DART	2.311.459.415	5.739.863.241	0,402702873
8	DILD	10.288.572.076.882	5.517.743.393.322	1,864634026
9	DUTI	2.183.853.143.849	9.014.911.000.000	0,242248997
10	EMDE	536.106.853.364	1.196.040.969.781	0,448234523
11	GAMA	240.002.262.640	1.336.562.720.363	0,179566779
12	GPRA	626.943.804.650	1.574.174.572.164	0,398268283
13	GWSA	536.331.978.128	6.805.277.762.308	0,078811181
14	JRPT	3.437.170.298	7.578.101.438	0,453566151
15	KIJA	4.762.940.390.118	9.740.694.660.705	0,48897338
16	MDLN	6.785.593.826.555	12.843.050.665.229	0,528347509
17	MMLP	653.293.586	3.204.320.620	0,20387897
18	MTLA	1.407.525.853	3.620.742.578	0,388739553
19	MTSM	11.087.454.789	88.172.596.470	0,125747174
20	NIRO	394.288.798.702	3.138.623.297.753	0,12562476
21	OMRE	281.686.111.207	3.718.676.302.822	0,075749027
22	PLIN	2.264.520.602	4.671.089.985	0,4847949
23	PPRO	2.801.370.000.000	5.318.957.000.000	0,526676565
24	PWON	9.323.066.490	18.778.122.467	0,496485552
25	RBMS	14.045.789.092	182.263.717.930	0,077063001
26	RDTX	282.593.660.798	1.872.158.609.529	0,150945363
27	SMDM	702.448.721.643	3.154.581.181.107	0,222675747
28	SMRA	11.228.512.108	18.758.262.022	0,598590216
29	TARA	248.630.928.094	1.294.372.965.059	0,192086002

B. DATA LEVERAGE 2016

NO	KODE EMITEN	Total Hutang	Total Aset	Leverage
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1	APLN	15.741.190.673,00	25.711.953.382,00	0,612212944
2	BAPA	72.040.603.450	179.260.878.116	0,40187577
3	BEST	1.814.537.354.523	5.205.373.116.830	0,348589297
4	BIKA	1.731.221.077.695	2.400.682.388.179	0,721137076
5	BSDE	13.939.298.974.339	38.292.205.983.731	0,364024444
6	CTRA	14.774.323.000.000	29.072.250.000.000	0,508193311
7	DART	2.442.909.056	6.066.257.596	0,402704471
8	DILD	11.840.059.936.442	6.782.581.912.231	1,745656756
9	DUTI	1.899.304.756.790	9.692.218.000.000	0,195961828
10	EMDE	675.649.658.921	1.363.641.661.657	0,495474492
11	GAMA	247.197.419.367	1.344.868.368.117	0,183807892
12	GPRA	559.139.315.183	1.569.319.030.878	0,35629423
13	GWSA	478.485.384.788	6.963.273.062.204	0,068715585
14	JRPT	3.578.037.749	8.484.436.652	0,421717775
15	KIJA	5.095.107.624.314	10.733.598.205.115	0,474687754
16	MDLN	7.944.774.284.719	14.540.108.285.179	0,546404066
17	MMLP	681.509.496	3.965.769.441	0,171847987
18	MTLA	1.430.126.743	3.932.529.273	0,363665886
19	MTSM	9.886.209.708	84.641.766.703	0,116800607
20	NIRO	818.301.197.063	3.791.983.263.313	0,215797682
21	OMRE	146.961.455.436	4.264.983.383.118	0,034457685
22	PLIN	2.301.324.680	4.586.569.370	0,501752943
23	PPRO	5.858.373.000.000	8.826.284.000.000	0,663741729
24	PWON	9.654.447.854	20.674.141.654	0,466981799
25	RBMS	179.407.167.651	395.301.532.428	0,453848905
26	RDTX	273.290.660.870	2.101.753.788.854	0,130029817
27	SMDM	623.122.518.910	3.098.989.165.921	0,201072829
28	SMRA	12.644.764.172	20.810.319.657	0,607619891
29	TARA	165.757.986.444	1.218.023.176.513	0,136087711

C. DATA LEVERAGE 2017

NO	KODE EMITEN	Total Hutang	Total Aset	Leverage
1	APLN	17.293.138.465	28.790.116.014	0,60066234
2	BAPA	58.885.428.730	179.035.974.052	0,328902775
3	BEST	1.870.815.438.091	5.719.000.999.540	0,327122768
4	BIKA	1.678.796.791.720	2.374.443.387.792	0,707027508
5	BSDE	16.754.337.385.933	45.951.188.475.157	0,364611623
6	CTRA	16.321.729.000.000	31.872.302.000.000	0,512097589
7	DART	2.801.378.185	6.360.845.609	0,440409712
8	DILD	6.786.634.657.165	13.097.184.984.411	0,518175063
9	DUTI	2.240.819.998.834	10.575.681.686.285	0,211884214
10	EMDE	1.081.693.156.648	1.868.623.723.806	0,578871574

11	GAMA	304.391.699.654	1.402.556.223.275	0,21702638
12	GPRA	466.150.356.014	1.499.462.028.211	0,3108784
13	GWSA	524.360.986.056	7.200.861.383.403	0,072819203
14	JRPT	3.496.187.155	9.472.628.688	0,369083099
15	KIJA	5.366.080.073.786	11.266.320.312.348	0,476293938
16	MDLN	7.522.211.606.109	14.599.669.337.351	0,515231642
17	MMLP	693.479.770	5.363.669.399	0,129292042
18	MTLA	1.819.793.556	4.819.145.802	0,377617451
19	MTSM	10.743.818.366	80.234.783.496	0,133904747
20	NIRO	1.236.499.805.113	4.892.233.716.330	0,252747493
21	OMRE	228.898.117.174	4.242.934.699.631	0,053948065
22	PLIN	3.652.525.537	4.639.438.405	0,787277515
23	PPRO	7.559.823.781.194	12.559.932.322.129	0,601900041
24	PWON	10.567.227.711	23.358.717.736	0,452389032
25	RBMS	201.017.062.310	432.005.786.199	0,465311041
26	RDTX	225.499.951.528	2.280.461.717.989	0,098883463
27	SMDM	643.807.670.857	3.141.680.323.403	0,204924628
28	SMRA	13.309.208.657	21.662.950.720	0,614376538
29	TARA	180.826.802.445	1.234.608.879.825	0,146464848

D. DATA LEVERAGE 2018

NO	KODE EMITEN	Total Hutang	Total Aset	Leverage
1	APLN	17.376.276.425	29.583.829.904	0,587357231
2	BAPA	34.487.972.413	166.313.437.729	0,207367323
3	BEST	2.118.132.306.800	6.290.126.551.391	0,33673922
4	BIKA	1.674.921.852.871	2.333.636.785.839	0,71773031
5	BSDE	21.814.594.254.302	52.101.492.204.552	0,418694232
6	CTRA	17.644.741.000.000	34.289.017.000.000	0,514588709
7	DART	3.329.371.379	6.905.286.394	0,482148196
8	DILD	7.699.882.620.129	14.215.535.191.206	0,541652672
9	DUTI	3.227.976.940.583	12.642.895.738.823	0,255319431
10	EMDE	1.292.022.707.779	2.096.614.260.152	0,61624245
11	GAMA	272.660.250.727	1.372.352.219.092	0,198680956
12	GPRA	454.440.028.598	1.536.453.590.418	0,29577205
13	GWSA	597.490.070.576	7.491.033.825.272	0,079760696
14	JRPT	3.847.899.580	10.541.248.267	0,36503263
15	KIJA	5.731.263.365.834	11.783.772.244.027	0,486369156
16	MDLN	8.397.680.558.019	15.227.479.982.230	0,551481963
17	MMLP	783.095.982	6.091.322.807	0,128559265
18	MTLA	1.755.200	5.193.962	0,337930851
19	MTSM	12.411.791.057	75.129.492.493	0,165205309
20	NIRO	1.440.688.937.326	7.555.705.400.512	0,190675637

21	OMRE	405.042.815.008	4.252.706.473.038	0,095243539
22	PLIN	3.811.773.076	15.143.755.490	0,251705931
23	PPRO	10.657.152.475.401	16.475.720.486.284	0,646839844
24	PWON	9.706.398.758	25.018.080.224	0,387975363
25	RBMS	268.758.850.964	897.968.027.638	0,299296682
26	RDTX	213.066.766.537	2.526.489.781.165	0,08433312
27	SMDM	606.128.820.887	3.158.642.385.060	0,191895361
28	SMRA	14.238.537.503	23.299.242.068	0,611115909
29	TARA	69.255.452.233	1.122.279.225.842	0,061709645

E. DATA LEVERAGE 2019

NO	KODE EMITEN	Total Hutang	Total Aset	Leverage
1	APLN	16.624.399.470	29.460.345.080	0,564297513
2	BAPA	7.526.048.776	143.136.436.717	0,052579545
3	BEST	1.930.728.238.615	6.399.477.523.890	0,301700917
4	BIKA	1.744.747.483.289	2.358.913.545.648	0,739640283
5	BSDE	20.897.343.170.602	54.444.849.052.447	0,3838259
6	CTRA	18.434.456.000.000	36.196.024.000.000	0,509295054
7	DART	3.565.822.980	6.880.951.291	0,518216571
8	DILD	7.542.625.380.504.250	14.777.496.292.639	510,4129435
9	DUTI	3.197.457.277.140	13.788.227.459.960	0,231897631
10	EMDE	1.371.713.130.382	2.143.944.238.365	0,639808212
11	GAMA	286.858.719.622	1.388.656.626.702	0,206572823
12	GPRA	573.167.523.724	1.705.918.986.765	0,33598754
13	GWSA	580.184.785.916	7.601.642.820.703	0,076323605
14	JRPT	3.762.437.184	11.164.935.100	0,336986928
15	KIJA	5.877.596.349.996	12.184.611.579.312	0,482378639
16	MDLN	8.875.086.191.890	16.125.557.867.483	0,550373901
17	MMLP	1.128.774.113	6.755.553.584	0,167088322
18	MTLA	2.257.513	6.107.364	0,369637867
19	MTSM	22.995.604.425	76.461.609.634	0,300747062
20	NIRO	1.800.514.797.893	8.238.835.052.515	0,218539974
21	OMRE	447.147.225.925	4.234.319.812.443	0,105600721
22	PLIN	972.457.079	12.548.031.316	0,077498777
23	PPRO	13.459.622.235.742	19.584.680.576.433	0,687252579
24	PWON	7.999.510.286	26.095.153.343	0,306551572
25	RBMS	202.261.071.362	806.591.455.280	0,250760246
26	RDTX	271.083.812.343	2.795.788.452.762	0,096961489
27	SMDM	589.477.689.864	3.213.173.105.916	0,183456562
28	SMRA	14.990.297.354	24.441.657.276	0,613309367
29	TARA	71.897.765.911	1.125.958.346.465	0,06385473

LAMPIRAN 4

DATA UKURAN PERUSAHAAN

A. DATA UKURAN PERUSAHAAN 2015

NO	KODE EMITEN	Total Aset	Ukuran Perusahaan
1	APLN	24.599.174.988,00	23,92597874
2	BAPA	175.743.601.667	25,89229196
3	BEST	4.631.315.439.422	29,16386206
4	BIKA	2.137.499.950.786	28,39065801
5	BSDE	36.022.148.489.646	31,2151551
6	CTRA	26.258.718.000.000	30,89901916
7	DART	5.739.863.241	22,47070122
8	DILD	5.517.743.393.322	29,33899009
9	DUTI	9.014.911.000.000	29,8299011
10	EMDE	1.196.040.969.781	27,81003803
11	GAMA	1.336.562.720.363	27,9211223
12	GPRA	1.574.174.572.164	28,08475217
13	GWSA	6.805.277.762.308	29,54871957
14	JRPT	7.578.101.438	22,74852854
15	KIJA	9.740.694.660.705	29,90733355
16	MDLN	12.843.050.665.229	30,18382398
17	MMLP	3.204.320.620	21,88776593
18	MTLA	3.620.742.578	22,00994497
19	MTSM	88.172.596.470	25,20256205
20	NIRO	3.138.623.297.753	28,77480538
21	OMRE	3.718.676.302.822	28,94438889
22	PLIN	4.671.089.985	22,26465828
23	PPRO	5.318.957.000.000	29,30229835
24	PWON	18.778.122.467	23,65595833
25	RBMS	182.263.717.930	25,92872047
26	RDTX	1.872.158.609.529	28,25811322
27	SMDM	3.154.581.181.107	28,77987686
28	SMRA	18.758.262.022	23,65490013
29	TARA	1.294.372.965.059	27,8890475

B. DATA UKURAN PERUSAHAAN 2016

NO	KODE EMITEN	Total Aset	Ukuran Perusahaan
1	APLN	25.711.953.382,00	23,97022183
2	BAPA	179.260.878.116	25,91210800
3	BEST	5.205.373.116.830	29,28071250
4	BIKA	2.400.682.388.179	28,50677414
5	BSDE	38.292.205.983.731	31,27626749
6	CTRA	29.072.250.000.000	31,00080523
7	DART	6.066.257.596	22,52600771
8	DILD	6.782.581.912.231	29,54537896
9	DUTI	9.692.218.000.000	29,90234441
10	EMDE	1.363.641.661.657	27,94117993
11	GAMA	1.344.868.368.117	27,92731726
12	GPRA	1.569.319.030.878	28,08166290
13	GWSA	6.963.273.062.204	29,57167075
14	JRPT	8.484.436.652	22,86149934
15	KIJA	10.733.598.205.115	30,00439996
16	MDLN	14.540.108.285.179	30,30793204
17	MMLP	3.965.769.441	22,10096573
18	MTLA	3.932.529.273	22,09254864
19	MTSM	84.641.766.703	25,16169368
20	NIRO	3.791.983.263.313	28,96391029
21	OMRE	4.264.983.383.118	29,08145940
22	PLIN	4.586.569.370	22,24639817
23	PPRO	8.826.284.000.000	29,80875520
24	PWON	20.674.141.654	23,75214956
25	RBMS	395.301.532.428	26,70291468
26	RDTX	2.101.753.788.854	28,37379325
27	SMDM	3.098.989.165.921	28,76209710
28	SMRA	20.810.319.657	23,75871484
29	TARA	1.218.023.176.513	27,82825031

C. DATA UKURAN PERUSAHAAN 2017

NO	KODE EMITEN	Total Aset	Ukuran Perusahaan
1	APLN	28.790.116.014	24,08329797
2	BAPA	179.035.974.052	25,91085259
3	BEST	5.719.000.999.540	29,37481526
4	BIKA	2.374.443.387.792	28,49578416
5	BSDE	45.951.188.475.157	31,45860083
6	CTRA	31.872.302.000.000	31,09275847

7	DART	6.360.845.609	22,57342716
8	DILD	13.097.184.984.411	30,20341844
9	DUTI	10.575.681.686.285	29,9895783
10	EMDE	1.868.623.723.806	28,2562233
11	GAMA	1.402.556.223.275	27,96931756
12	GPRA	1.499.462.028.211	28,03612751
13	GWSA	7.200.861.383.403	29,60522177
14	JRPT	9.472.628.688	22,97167229
15	KIJA	11.266.320.312.348	30,05283889
16	MDLN	14.599.669.337.351	30,31202
17	MMLP	5.363.669.399	22,40291417
18	MTLA	4.819.145.802	22,29586253
19	MTSM	80.234.783.496	25,10822297
20	NIRO	4.892.233.716.330	29,21867011
21	OMRE	4.242.934.699.631	29,07627629
22	PLIN	4.639.438.405	22,25785916
23	PPRO	12.559.932.322.129	30,16153289
24	PWON	23.358.717.736	23,8742361
25	RBMS	432.005.786.199	26,79170482
26	RDTX	2.280.461.717.989	28,45539905
27	SMDM	3.141.680.323.403	28,77577891
28	SMRA	21.662.950.720	23,7988693
29	TARA	1.234.608.879.825	27,84177534

D. DATA UKURAN PERUSAHAAN 2018

NO	KODE EMITEN	Total Aset	Ukuran Perusahaan
1	APLN	29.583.829.904	24,11049376
2	BAPA	166.313.437.729	25,83714002
3	BEST	6.290.126.551.391	29,47000231
4	BIKA	2.333.636.785.839	28,47844902
5	BSDE	52.101.492.204.552	31,58421471
6	CTRA	34.289.017.000.000	31,16584621
7	DART	6.905.286.394	22,6555531
8	DILD	14.215.535.191.206	30,28535651
9	DUTI	12.642.895.738.823	30,16811657
10	EMDE	2.096.614.260.152	28,3713449
11	GAMA	1.372.352.219.092	27,94754733
12	GPRA	1.536.453.590.418	28,06049801
13	GWSA	7.491.033.825.272	29,64472793
14	JRPT	10.541.248.267	23,0785618
15	KIJA	11.783.772.244.027	30,09774447
16	MDLN	15.227.479.982.230	30,35412281

17	MMLP	6.091.322.807	22,5301311
18	MTLA	5.193.962.000	22,37076263
19	MTSM	75.129.492.493	25,04247903
20	NIRO	7.555.705.400.512	29,65332408
21	OMRE	4.252.706.473.038	29,07857671
22	PLIN	15.143.755.490	23,44085411
23	PPRO	16.475.720.486.284	30,43290893
24	PWON	25.018.080.224	23,94286461
25	RBMS	897.968.027.638	27,5234003
26	RDTX	2.526.489.781.165	28,55785202
27	SMDM	3.158.642.385.060	28,78116343
28	SMRA	23.299.242.068	23,87168667
29	TARA	1.122.279.225.842	27,74638276

E. DATA UKURAN PERUSAHAAN 2019

NO	KODE EMITEN	Total Aset	Ukuran Perusahaan
1	APLN	29.460.345.080	24,10631096
2	BAPA	143.136.436.717	25,68706412
3	BEST	6.399.477.523.890	29,48723747
4	BIKA	2.358.913.545.648	28,48922227
5	BSDE	54.444.849.052.447	31,62820936
6	CTRA	36.196.024.000.000	31,21997039
7	DART	6.880.951.291	22,65202275
8	DILD	14.777.496.292.639	30,32412662
9	DUTI	13.788.227.459.960	30,25483626
10	EMDE	2.143.944.238.365	28,39366835
11	GAMA	1.388.656.626.702	27,95935794
12	GPRA	1.705.918.986.765	28,16512508
13	GWSA	7.601.642.820.703	29,6593855
14	JRPT	11.164.935.100	23,13604391
15	KIJA	12.184.611.579.312	30,13119493
16	MDLN	16.125.557.867.483	30,41142657
17	MMLP	6.755.553.584	22,63363076
18	MTLA	6.107.364.000	22,53276109
19	MTSM	76.461.609.634	25,06005462
20	NIRO	8.238.835.052.515	29,73988007
21	OMRE	4.234.319.812.443	29,07424382
22	PLIN	12.548.031.316	23,25282962
23	PPRO	19.584.680.576.433	30,60576877
24	PWON	26.095.153.343	23,98501544
25	RBMS	806.591.455.280	27,41608313

26	RDTX	2.795.788.452.762	28,65913528
27	SMDM	3.213.173.105.916	28,79828007
28	SMRA	24.441.657.276	23,91955478
29	TARA	1.125.958.346.465	27,74965565

LAMPIRAN 5

DATA KOMITE AUDIT

A. DATA KOMITE AUDIT 2015

NO	KODE EMITEN	KOMITE AUDIT
1	APLN	3
2	BAPA	3
3	BEST	3
4	BIKA	3
5	BSDE	3
6	CTRA	3
7	DART	3
8	DILD	4
9	DUTI	3
10	EMDE	3
11	GAMA	3
12	GPRA	3
13	GWSA	3
14	JRPT	3
15	KIJA	3
16	MDLN	3
17	MMLP	3
18	MTLA	3
19	MTSM	3
20	NIRO	3
21	OMRE	3
22	PLIN	3
23	PPRO	3
24	PWON	3
25	RBMS	3
26	RDTX	3
27	SMDM	3
28	SMRA	3
29	TARA	3

B. DATA KOMITE AUDIT 2016

NO	KODE EMITEN	KOMITE AUDIT
1	APLN	3
2	BAPA	3

3	BEST	3
4	BIKA	3
5	BSDE	3
6	CTRA	3
7	DART	3
8	DILD	4
9	DUTI	3
10	EMDE	3
11	GAMA	3
12	GPRA	3
13	GWSA	3
14	JRPT	3
15	KIJA	3
16	MDLN	3
17	MMLP	3
18	MTLA	3
19	MTSM	3
20	NIRO	3
21	OMRE	3
22	PLIN	3
23	PPRO	3
24	PWON	3
25	RBMS	3
26	RDTX	3
27	SMDM	3
28	SMRA	3
29	TARA	3

C. DATA KOMITE AUDIT 2017

NO	KODE EMITEN	KOMITE AUDIT
1	APLN	3
2	BAPA	3
3	BEST	3
4	BIKA	3
5	BSDE	3
6	CTRA	3
7	DART	3
8	DILD	4
9	DUTI	3
10	EMDE	3
11	GAMA	3
12	GPRA	3

13	GWSA	3
14	JRPT	3
15	KIJA	3
16	MDLN	3
17	MMLP	3
18	MTLA	3
19	MTSM	3
20	NIRO	3
21	OMRE	3
22	PLIN	3
23	PPRO	3
24	PWON	3
25	RBMS	3
26	RDTX	2
27	SMDM	3
28	SMRA	3
29	TARA	3

D. DATA KOMITE AUDIT 2018

NO	KODE EMITEN	KOMITE AUDIT
1	APLN	3
2	BAPA	3
3	BEST	3
4	BIKA	3
5	BSDE	3
6	CTRA	3
7	DART	3
8	DILD	4
9	DUTI	3
10	EMDE	3
11	GAMA	3
12	GPRA	3
13	GWSA	3
14	JRPT	3
15	KIJA	3
16	MDLN	3
17	MMLP	3
18	MTLA	3
19	MTSM	3
20	NIRO	3
21	OMRE	3
22	PLIN	3

23	PPRO	3
24	PWON	3
25	RBMS	3
26	RDTX	3
27	SMDM	3
28	SMRA	3
29	TARA	3

E. DATA KOMITE AUDIT 2019

NO	KODE EMITEN	KOMITE AUDIT
1	APLN	3
2	BAPA	3
3	BEST	3
4	BIKA	3
5	BSDE	3
6	CTRA	3
7	DART	3
8	DILD	4
9	DUTI	3
10	EMDE	3
11	GAMA	3
12	GPRA	3
13	GWSA	3
14	JRPT	3
15	KIJA	3
16	MDLN	3
17	MMLP	3
18	MTLA	3
19	MTSM	3
20	NIRO	3
21	OMRE	3
22	PLIN	3
23	PPRO	3
24	PWON	3
25	RBMS	3
26	RDTX	3
27	SMDM	3
28	SMRA	3
29	TARA	3

LAMPIRAN 6

HASIL ANALISIS STATISTIK DESKRIPTIF

A. INTEGRITAS LAPORAN KEUANGAN

	<i>N</i>	<i>Min</i>	<i>Max</i>	<i>Mean</i>	<i>Std.Deviation</i>
ILK	145	0,04	1153284,44	15313,6202	126134,10197
<i>Valid N</i> <i>(listwise)</i>	145				

B. LEVERAGE

	<i>N</i>	<i>Min</i>	<i>Max</i>	<i>Mean</i>	<i>Std.Deviation</i>
LEVERAGE	145	0,03	510,41	3,8928	42,35712
<i>Valid N</i> <i>(listwise)</i>	145				

C. KOMITE AUDIT

	<i>N</i>	<i>Min</i>	<i>Max</i>	<i>Mean</i>	<i>Std.Deviation</i>
KOMITE AUDIT	145	2,00	4,00	3,0276	0,20224
<i>Valid N</i> <i>(listwise)</i>	145				

D. UKURAN PERUSAHAAN

	<i>N</i>	<i>Min</i>	<i>Max</i>	<i>Mean</i>	<i>Std.Deviation</i>
UKURAN PERUSAHAAN	145	21,89	31,63	27,2482	2,94268
<i>Valid N</i> <i>(listwise)</i>					

LAMPIRAN 7

HASIL UJI ASUMSI KLASIK

A. Hasil Uji Normalitas dengan Uji *Kolmogorov Smirnov* (KS)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		145
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,07318521
Most Extreme Differences	Absolute	,059
	Positive	,059
	Negative	-,045
Test Statistic		,059
Asymp. Sig. (2-tailed)		,200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

B. Hasil Uji Autokorelasi dengan Uji Nilai Statistik *Durbin-Watson*

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,508 ^a	,258	,237	110558,05365	1,681
a. Predictors: (Constant), LAG_Y, LEVERAGE, KOMITE AUDIT, UKURAN PERUSAHAAN					
b. Dependent Variable: INTEGRITAS LAPORAN KEUANGAN					

C. Hasil Uji Heteroskedastisitas dengan Uji Gletser

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	325,963	430,172		,758	,450
	X1_2	16,453	410,765	,003	,040	,968
	X2_2	10161,906	44283,618	,050	,229	,819
	X3_2	-,400	,331	-,266	-1,208	,229

a. Dependent Variable: ABS2

D. Hasil Uji Multikolinearitas

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	425372,066	214272,440		1,985	,049		
	LEVERAGE	24,932	246,010	,008	,101	,919	,992	1,008
	KOMITE AUDIT	-49803,866	53576,185	-,080	-,930	,354	,918	1,090
	UKURAN PERUSAHAAN	-9518,784	3696,041	-,222	-2,575	,011	,911	1,098

a. Dependent Variable: INTEGRITAS LAPORAN KEUANGAN

LAMPIRAN 8

HASIL ANALISIS REGRESI LINIER BERGANDA

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	UKURAN PERUSAHAAN, LEVERAGE, KOMITE AUDIT ^b		Enter
a. Dependent Variable: LN_Y			
b. All requested variables entered.			

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,829 ^a	,688	,681	2,09512
a. Predictors: (Constant), UKURAN PERUSAHAAN, LEVERAGE, KOMITE AUDIT				
b. Dependent Variable: LN_Y				

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1362,489	3	454,163	103,465	,000 ^b
	Residual	618,926	141	4,390		
	Total	1981,415	144			
a. Dependent Variable: LN_Y						
b. Predictors: (Constant), UKURAN PERUSAHAAN, LEVERAGE, KOMITE AUDIT						

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	32,837	3,604		9,110	0,000
	LEVERAGE	0,001	0,004	0,013	0,273	0,785
	KOMITE AUDIT	-0,738	0,901	-0,040	-0,818	0,415
	UKURAN PERUSAHAAN	-1,060	0,062	-0,841	-17,049	0,000
a. Dependent Variable: LN_Y						