

**PENGARUH *FINANCIAL DISTRESS*, KEPEMILIKAN MANAJERIAL,
UKURAN PERUSAHAAN, *LEVERAGE* TERHADAP *ACCOUNTING*
*PRUDENCE***

Skripsi diajukan untuk melengkapi
persyaratan mencapai gelar Sarjana Akuntansi

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Strata 1
Program Studi Akuntansi

**UNIVERSITAS ISLAM “45”
FAKULTAS EKONOMI
BEKASI
2025**

TANDA PERSETUJUAN SKRIPSI

**PENGARUH *FINANCIAL DISTRESS*, KEPEMILIKAN MANAJERIAL,
UKURAN PERUSAHAAN, *LEVERAGE*, TERHADAP *ACCOUNTING*
*PRUDENCE***

Tanggal: 02 Juli 2025

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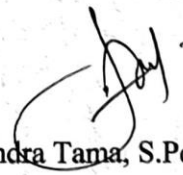
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Annafi Indra Tama, S.Pd., M.Si.

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**PENGARUH *FINANCIAL DISTRESS*, KEPEMILIKAN MANAJERIAL,
UKURAN PERUSAHAAN, *LEVERAGE*, TERHADAP *ACCOUNTING*
*PRUDENCE***

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Dengan ini menyatakan dengan sesungguhnya bahwa penelitian saya yang berjudul “Pengaruh *Financial distress*, Kepemilikan manajerial, Ukuran perusahaan, *Leverage*, terhadap *Accounting Prudence*” bebas dari plagiarisme. Rujukan penulisan sudah sesuai dengan peraturan perundang-undangan yang berlaku. Apabila dikemudian hari dapat dibuktikan adanya unsur plagiarisme tersebut, saya bersedia menerima sanksi sesuai dengan peraturan perundang-undangan yang berlaku.

Bekasi, 13 July 2024

Yang membuat pernyataan



Achbar Gunawan S

ABSTRAK

Achbar Gunawan Simanjuntak (41183403200044)

Pengaruh *Financial distress*, Kepemilikan Manajerial, Ukuran perusahaan, *Leverage*, terhadap *Accounting Prudence*

XIII + 198 halaman + 9 tabel + 1 gambar + 22 Lampiran

Penelitian ini bertujuan untuk mengetahui pengaruh *Financial distress*, Kepemilikan Manajerial, Ukuran Perusahaan, *Leverage*, terhadap *Accounting Prudence*. Pada penelitian ini penulis pun mengukur *Accounting Prudence* menggunakan bias formula. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder.

Populasi pada penelitian ini yaitu menggunakan sektor *Property and Real Estate* yang terdaftar di BEI secara berturut turut periode 2020 sampai dengan 2022 menggunakan laporan tahunan, dengan ini Teknik yang digunakan pun menggunakan metode *purposive sampling*, dan berdasarkan pada kriteria yang telah ditentukan diperoleh sebanyak 66 perusahaan yang dijadikan sampel pada penelitian ini. Penelitian ini menggunakan analisis regresi linear berganda dan menggunakan software SPSS. Hasil penelitian ini menunjukkan *Financial distress*, ukuran perusahaan, berpengaruh positif signifikan terhadap *accounting Prudence*, sedangkan Kepemilikan Manajerial, *Leverage* berpengaruh negatif terhadap *Accounting Prudence*.

Kata kunci: Pengaruh *Financial distress*, Kepemilikan Manajerial Ukuran Perusahaan, *Leverage*, terhadap *Accounting Prudence*.

ABSTRACT

Achbar Gunawan Simanjuntak (41183403200044)

Effect of Financial distress, Managerial Ownership, Company size, Leverage, on Accounting Prudence

XIII + 197 pages + 9 tables + 1 figure + 22 attachments

This study aims to determine the effect of Financial distress, Managerial Ownership, Company Size, Leverage, on Accounting Prudence. In this study the authors also measured Accounting Prudence using the bias formula. This study uses a quantitative approach with secondary data.

The population in this study is using the Property and Real Estate sector which is listed on the IDX consecutively for the period 2020 to 2022 using annual reports, with this The technique used also uses purposive sampling method, and based on predetermined criteria, 66 companies were sampled in this study. This study uses multiple linear regression analysis and uses SPSS software. The results of this study indicate that financial distress, company size, has a significant positive effect on accounting prudence, while managerial ownership, leverage has a negative effect on accounting prudence.

Keywords: the effect of financial distress, managerial ownership of company size, leverage, on accounting prudence

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Bismillahirrohmaanirrohiim.

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Skripsi ini diajukan untuk memenuhi salah satu persyaratan dalam memperoleh gelar Sarjana Akuntansi pada Fakultas Ekonomi Universitas Islam “45” Bekasi. Penyelesaian skripsi ini tidak terlepas dari bimbingan dan dukungan dari beberapa pihak. Oleh karena itu, pada kesempatan ini penulis mengucapkan terima kasih kepada:

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Penulis



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Lampiran 1
Daftar Nama Perusahaan

NO	KODE	NAMA PERUSAHAAN	TANGGAL PENCATATAN
1	PWON	Pakuwon Jati Tbk.	09/Oktober/1989
2	LPLI	Star Pacific Tbk	23/Oktober/1989
3	SMRA	Summarecon Agung Tbk.	07/Mei/1990
4	DART	Duta Anggada Realty Tbk.	08/Mei/1990
5	RDTX	Roda Vivatex Tbk	14/Mei/1990
6	MYRX	Hanson International Tbk.	31/Mei/1990
7	DILD	Intiland Development Tbk.	09/09/1991
8	MTSM	Metro Realty Tbk.	08/01/1992
9	PLIN	Plaza Indonesia Realty Tbk.	15/06/1992
10	MDLN	Modernland Realty Tbk.	18/01/1993
11	CTRA	Ciputra Development Tbk.	28/03/1994
12	JRPT	Jaya Real Property Tbk.	29/06/1994
13	OMRE	Indonesia Prima Property Tbk	22 Agt 1994
14	DUTI	Duta Pertiwi Tbk	02/11/1994
15	PUDP	Pudjiadi Prestige Tbk.	18/11/1994
16	KIJA	Kawasan Industri Jababeka Tbk.	10/01/1995
17	SMDM	Suryamas Dutamakmur Tbk.	12 Okt 1995
18	BIPP	Bhuwanatala Indah Permai Tbk.	23 Okt 1995
19	ELTY	Bakrieland Development Tbk.	30 Okt 1995
20	LPKR	Lippo Karawaci Tbk.	28/06/1996
21	LPCK	Lippo Cikarang Tbk	24/07/1997
22	BKSL	Sentul City Tbk.	28/07/1997
23	RBMS	Ristia Bintang Mahkotasejati T	19 Des 1997

24	FMII	Fortune Mate Indonesia Tbk	30/06/2000
25	RIMO	Rimo International Lestari Tbk	10/11/2000
26	GMTD	Gowa Makassar Tourism Developm	11 Des 2000
27	RODA	Pikko Land Development Tbk.	22 Okt 2001
28	INPP	Indonesian Paradise Property T	12/01/2004
29	BKDP	Bukit Darmo Property Tbk	15-Jun-07
30	LCGP	Eureka Prima Jakarta Tbk.	13-Jul-07
31	GPRA	Perdana Gapuraprima Tbk.	10 Okt 2007
32	ASRI	Alam Sutera Realty Tbk.	18 Des 2007
33	COWL	Cowell Development Tbk.	19 Des 2007
34	BAPA	Bekasi Asri Pemula Tbk.	14-Jan-08
35	BSDE	Bumi Serpong Damai Tbk.	06-Jun-08
36	MKPI	Metropolitan Kentjana Tbk.	10-Jul-09
37	BCIP	Bumi Citra Permai Tbk.	11 Des 2009
38	APLN	Agung Podomoro Land Tbk.	11-Nov-10
39	EMDE	Megapolitan Developments Tbk.	12-Jan-11
40	MTLA	Metropolitan Land Tbk.	20-Jun-11
41	BEST	Bekasi Fajar Industrial Estate	10-Apr-12
42	GAMA	Aksara Global Development Tbk.	11-Jul-12
43	NIRO	City Retail Developments Tbk.	13-Sep-12
44	TARA	Agung Semesta Sejahtera Tbk.	11-Jul-14
45	PPRO	PP Properti Tbk.	19 Mei 2015
46	DMAS	Puradelta Lestari Tbk.	29 Mei 2015
47	MMLP	Mega Manunggal Property Tbk.	12-Jun-15
48	BIKA	Binakarya Jaya Abadi Tbk.	14-Jul-15
49	FORZ	Forza Land Indonesia Tbk.	28-Apr-17

50	CSIS	Cahayasakti Investindo Sukses	10 Mei 2017
51	ARMY	Armidian Karyatama Tbk.	21-Jun-17
52	NASA	Andalan Perkasa Abadi Tbk.	07 Agt 2017
53	RISE	Jaya Sukses Makmur Sentosa Tbk	09-Jul-18
54	POLL	Pollux Properties Indonesia Tb	11-Jul-18
55	LAND	Trimitra Propertindo Tbk.	23 Agt 2018
56	PANI	Pantai Indah Kapuk Dua Tbk.	18-Sep-18
57	CITY	Natura City Developments Tbk.	28-Sep-18
58	MPRO	Maha Properti Indonesia Tbk.	09 Okt 2018
59	SATU	Kota Satu Properti Tbk.	05-Nov-18
60	URBN	Urban Jakarta Propertindo Tbk.	10 Des 2018
61	POLI	Pollux Hotels Group Tbk.	10-Jan-19
62	CPRI	Capri Nusa Satu Properti Tbk.	11-Apr-19
63	POSA	Bliss Properti Indonesia Tbk.	10 Mei 2019
64	PAMG	Bima Sakti Pertiwi Tbk.	05-Jul-19
65	BAPI	Bhakti Agung Propertindo Tbk.	16-Sep-19
66	NZIA	Nusantara Almazia Tbk.	25-Sep-19
67	REAL	Repower Asia Indonesia Tbk.	06 Des 2019
68	INDO	Royalindo Investa Wijaya Tbk.	13-Jan-20
69	TRIN	Perintis Trinita Properti Tbk.	15-Jan-20
70	DADA	Diamond Citra Propertindo Tbk.	14-Feb-20
71	ASPI	Andalan Sakti Primaindo Tbk.	17-Feb-20
72	AMAN	Makmur Berkah Amanda Tbk.	13-Mar-20
73	KBAG	Karya Bersama Anugerah Tbk.	08-Apr-20
74	BBSS	Bumi Benowo Sukses Sejahtera T	15-Apr-20
75	UANG	Pakuan Tbk.	06-Jul-20

76	PURI	Puri Global Sukses Tbk.	08-Sep-20
77	HOMI	Grand House Mulia Tbk.	10-Sep-20
78	ROCK	Rockfields Properti Indonesia	10-Sep-20
79	ATAP	Trimitra Prawara Goldland Tbk.	11 Des 2020
80	ADCP	Adhi Commuter Properti Tbk.	21 Mei 2021
81	TRUE	Trinita Dinamik Tbk.	10-Jun-21
82	IPAC	Era Graharealty Tbk.	30-Jun-21
83	WINR	Winner Nusantara Jaya Tbk.	25-Apr-22
84	BSBK	Wulandari Bangun Laksana Tbk.	08-Nov-22
85	CBPE	Citra Buana Prasida Tbk.	06-Jan-23
86	VAST	Vastland Indonesia Tbk.	08-Feb-23
87	SAGE	Saptausaha Gemilangindah Tbk.	08-Mar-23
88	RELF	Graha Mitra Asia Tbk.	22-Jun-23
89	HBAT	Minahasa Membangun Hebat Tbk.	07 Agt 2023
90	GRIA	Ingria Pratama Capitalindo Tbk	08 Agt 2023
91	MSIE	Multisarana Intan Eduka Tbk.	10 Agt 2023
92	KOCI	Kokoh Exa Nusantara Tbk.	07 Okt 2023

Lampiran 2 Accounting Prodece 1

N O	KO DE	NAMA PERUSAHAAN	TAH UN	LABA BERSIH SETELAH PAJAK/ RUGI TAHUN BERJALAN	ARUS KAS OPERASI	TAC	TOTAL ASET - 1	TAC/ t-1	1/ TOTAL ASET - 1	^ PENJUALA N - PIUTANG / TOTAL ASET - 1	ASET TETA P / TOTA L ASET - 1
1	PW ON	Pakuwon Jati Tbk.	2020	1.119.113.01 0	1.419.103.967	-299.990.957	26.095.153.34 3	- 0,01149 6041	0,000000000 03832	0,143278784 8324	0,6847 548
			2021	1.550.434.33 9	2.238.566.096	-688.131.757	26.458.805.37 7	- 0,02600 7665	0,000000000 03779	0,206418888 3504	0,6581 189
			2022	1.831.130.00 1	2.719.573.422	-888.443.421	28.866.081.12 9	- 0,03077 811	0,000000000 03464	0,199501277 6159	0,6356 496
2	LPL I	Star Pacific Tbk	2020	(21.117.000. 000)	(27.829.000.00 0)	- 48.946.000.00 0	1.004.419.000. 000	- 0,04873 0659	0,000000000 00100	0,035439393 3209	0,3746 514
			2021	248.262.000. 000	(37.584.000.00 0)	210.678.000.0 00	935.197.000.0 00	0,22527 6599	0,000000000 00107	(0,00159538 57850)	0,3147 401
			2022	318.516.000. 000	38.483.000.000	356.999.000.0 00	974.069.000.0 00	0,36650 2784	0,000000000 00103	0,013407674 4050	0,5114 001

3	SM RA	Summarecon Agung Tbk.	2020	245.909.143. 000	(22.931.734.00 0)	268.840.877.0 00	24.441.657.27 6.000	0,01099 929	0,000000000 00004	0,190909028 6845	0,5332 542
			2021	549.696.051. 000	2.443.280.647. 000	(1.893.584.596 .000)	24.922.534.22 4.000	- 0,07597 8814	0,000000000 00004	0,211917797 8664	0,5223 859
			2022	771.743.500. 000	2.656.645.215. 000	(1.884.901.715 .000)	26.049.716.67 8.000	- 0,07235 7859	0,000000000 00004	(0,20511686 54941)	0,5429 216
4	DA RT	Duta Anggada Realty Tbk.	2020	(400.173.079 .000)	(84.703.732.00 0)	(315.469.347.0 00)	6.880.951.291. 000	- 0,04584 6764	0,000000000 00015	0,028853921 1518	0,9673 257
			2021	(411.222.141 .000)	(149.787.211.0 00)	(261.434.930.0 00)	6.656.120.982. 000	- 0,03927 7371	0,000000000 00015	0,033242690 3895	0,9637 958
			2022	(421.159.213 .000)	(91.409.371.00 0)	(329.749.842.0 00)	6.604.034.590. 000	- 0,04993 1574	0,000000000 00015	0,040938825 7005	0,9570 502
5	RDT X	Roda Vivatex Tbk	2020	236.087.887. 526	204.833.735.57 2	31.254.151.95 4	2.795.788.452. 762	0,01117 9012	0,000000000 00036	0,132967819 0218	0,9527 106
			2021	195.806.481. 653	300.274.794.35 6	(104.468.312.7 03)	2.971.061.771. 714	- 0,03516 1946	0,000000000 00034	0,126912815 5011	0,9077 823
			2022	270.816.725. 275	419.364.098.22 5	(148.547.372.9 50)	3.161.105.356. 526	- 0,04699 2225	0,000000000 00032	0,149946279 9990	0,0850 634
6	DIL D	Intiland Development Tbk.	2020	68.962.241.0 69	29.247.349.047	39.714.892.02 2	14.777.496.29 2.639	0,00268 7525	0,000000000 00007	0,184408281 9068	0,6626 946

			2021	(30.049.182.958)	779.027.162.591	(809.076.345.549)	15.701.872.562.921	- 0,051527379	0,0000000000000006	0,1516383921294	0,6236814
			2022	169.019.638.211	(443.658.720.420)	612.678.358.631	16.460.004.827.627	0,037222247	0,0000000000000006	0,1597742028771	0,6009854
7	MT SM	Metro Realty Tbk.	2020	(8.716.984.332)	(6.633.694.502)	(2.083.289.830)	76.461.609.634	- 0,02724622	0,00000000000001308	0,2707132051768	0,6607466
			2021	(3.121.418.234)	575.416.147	(3.696.834.381)	72.921.362.051	- 0,050696178	0,00000000000001371	0,3232810498728	0,4674229
			2022	(6.947.090.119)	(5.477.875.333)	(1.469.214.786)	69.927.105.928	- 0,021010662	0,00000000000001430	0,2621264008105	0,0488723
8	PLI N	Plaza Indonesia Realty Tbk.	2020	(575.176.897.000)	(32.346.187.000)	(542.830.710.000)	12.548.031.316.000	- 0,043260229	0,00000000000000008	0,0414722973584	0,8432811
			2021	447.757.412.000	361.097.811.000	86.659.601.000	11.815.911.491.000	0,007334144	0,00000000000000008	0,0374795176265	0,9132544
			2022	557.392.413.000	631.792.164.000	(74.399.751.000)	11.971.692.555.000	- 0,006214639	0,00000000000000008	(0,2186238903961)	0,9258996
9	MD LN	Modernland Realty Tbk.	2020	1.763.880.064.128	(127.076.579.258)	1.890.956.643.386	16.125.557.867.483	0,117264572	0,00000000000000006	0,0310312383284	0,7728010
			2021	41.994.106.784	86.467.822.658	(44.473.715.874)	14.850.039.389.859	- 0,002994855	0,00000000000000007	0,1182926962031	1,2688095

			2022	20.170.724.745	(535.171.810.759)	555.342.535.504	14.539.539.040.795	0,038195333	0,0000000000000007	0,0579496339116	0,7821104
10	CTR A	Ciputra Development Tbk.	2020	1.370.686.000.000	1.213.679.000.000	157.007.000.000	36.196.024.000.000	0,004337686	0,0000000000000003	0,1565512002092	0,5141336
			2021	2.087.716.000.000	3.647.331.000.000	(1.559.615.000.000)	39.255.187.000.000	-0,039730164	0,0000000000000003	0,1837536782082	0,4776839
			2022	2.003.028.000.000	3.759.340.000.000	(1.756.312.000.000)	40.668.411.000.000	-0,043186148	0,0000000000000002	(0,1932476289767)	0,4507284
11	JRP T	Jaya Real Property Tbk.	2020	1.013.418.153.000	629.710.812.000	383.707.341.000	11.164.935.100.000	0,034367181	0,0000000000000009	0,1930776002451	0,6531476
			2021	786.726.309.000	858.451.619.000	(71.725.310.000.000)	11.481.521.265.000	-0,006247021	0,0000000000000009	0,1860832616766	0,7294490
			2022	879.772.894.000	990.441.047.000	(110.668.153.000.000)	11.748.147.834.000	-0,009420051	0,0000000000000009	0,1900916693044	0,7517213
12	OM RE	Indonesia Prima Property Tbk	2020	(222.986.825.963)	(87.930.860.468)	(135.055.965.495)	4.234.319.812.443	-0,031895551	0,0000000000000004	(0,0332693304112)	0,9188508
			2021	(170.512.564.243)	(90.670.893.454)	(79.841.670.789)	4.133.988.674.027	-0,019313471	0,0000000000000004	(0,0352219886866)	0,9264401
			2022	(235.810.272.617)	(117.766.495.601)	(118.043.777.016)	4.109.123.842.700	-0,028727238	0,0000000000000004	(0,0438181829761)	0,8927207

1 3	DU TI	Duta Pertiwi Tbk	2020	638.427.373. 273	487.483.460.10 4	150.943.913.1 69	13.788.227.45 9.960	0,01094 7304	0,000000000 00007	0,122046807 3932	0,5569 806
			2021	730.113.120. 864	970.669.842.62 0	(240.556.721.7 56)	13.753.624.73 8.885	- 0,01749 0424	0,000000000 00007	0,156043053 6382	0,5369 093
			2022	846.897.244. 802	1.156.735.614. 511	(309.838.369.7 09)	15.308.923.44 7.779	- 0,02023 907	0,000000000 06532	0,194554200 7272	0,4847 315
1 4	PUD P	Pudjiadi Prestige Tbk.	2020	(23.445.488. 581)	(4.796.014.431)	(18.649.474.15 0)	539.915.871.7 69	- 0,03454 1445	0,000000000 00185	0,062167556 8474	0,5230 392
			2021	17.733.938.8 26	(11.012.612.25 0)	28.746.551.07 6	521.632.597.2 11	- 0,05510 8809	0,000000000 00192	0,082416825 4857	0,4989 654
			2022	279.002.702. 816	391.806.865.52 7	(112.804.162.7 11)	492.003.943.5 29	- 0,22927 4916	0,000000000 00203	0,069662656 1205	0,5419 309
1 5	KIJ A	Kawasan Industri Jababeka Tbk.	2020	45.249.873.5 35	446.813.763.46 9	(401.563.889.9 34)	12.184.611.57 9.312	- 0,03295 6643	0,000000000 06532	0,165954011 3588	0,3020 572
			2021	87.635.897.4 75	334.631.741.69 7	(246.995.844.2 22)	12.200.175.97 9.870	- 0,02024 5269	0,000000000 06532	0,165437652 8725	0,2994 368
			2022	40.980.837.1 30	627.875.586.40 1	(586.894.749.2 71)	12.292.090.33 0.026	- 0,04774 5724	0,000000000 06532	0,186485810 9649	0,3372 539
1 6	SM DM	Suryamas Dutamakmur Tbk.	2020	18.706.792.5 52	85.603.364.522	(66.896.571.97 0)	3.213.173.105. 916	- 0,02081 9473	0,000000000 00031	0,109886659 3356	0,7101 521

			2021	117.647.293.156	230.500.652.436	(112.853.359.280)	3.201.910.904.021	- 0,03524 5628	0,000000000 00031	0,174516634 4536	0,7102 886
			2022	179.796.943.605	65.678.486.679	114.118.456.926	3.303.511.723.151	0,03454 459	0,000000000 00030	0,164461869 4139	0,6872 372
17	BIP P	Bhuwanatala Indah Permai Tbk.	2020	8.708.041.904	(3.159.084.896)	11.867.126.800	754.622.818.570	0,01572 5905	0,000000000 00133	(0,02376899 63484)	1,0014 361
			2021	19.556.643.069	112.919.178.446	(93.362.535.377)	758.013.662.368	- 0,12316 7352	0,000000000 00132	0,373233784 8650	1,3982 873
			2022	22.212.330.445	34.627.950.784	(12.415.620.339)	2.044.686.725.854	- 0,00607 2138	0,000000000 00049	0,158227802 9901	0,6431 928
18	ELT Y	Bakrieland Development Tbk.	2020	(326.358.000.000)	(54.416.000.000)	(271.942.000.000)	12.329.520.000.000	- 0,02205 6171	0,000000000 00008	(0,05033196 75056)	0,7397 256
			2021	(273.529.000.000)	13.757.000.000	(287.286.000.000)	11.823.436.000.000	- 0,02429 8013	0,000000000 00008	(0,04032668 67601)	0,7559 972
			2022	(26.805.000.000)	61.528.000.000	(88.333.000.000)	11.681.203.000.000	- 0,00756 1978	0,000000000 00009	(0,07954608 78473)	0,6203 054
19	LPK R	Lippo Karawaci Tbk.	2020	(9.637.220.000.000)	(2.373.039.000.000)	(7.264.181.000.000)	55.079.585.000.000	- 0,13188 518	0,000000000 00002	0,190783663 3119	0,3410 928
			2021	(1.623.183.000.000)	1.627.995.000.000	(3.251.178.000.000)	5.186.548.000.000	- 0,62684 8146	0,000000000 00019	2,908293917 2644	3,9922 573

			2022	(2.327.495.000.000)	(235.055.000.000)	(2.092.440.000.000)	52.080.936.000.000	- 0,04017 6697	0,000000000 00002	0,253303684 8647	3,9797 281
20	LPC K	Lippo Cikarang Tbk	2020	3.646.386.000.000	(692.629.000.000)	4.339.015.000.000	12.219.228.000.000	0,35509 7311	0,000000000 00008	0,149206152 7946	0,2425 423
			2021	140.369.000.000	84.726.000.000	55.643.000.000	9.719.570.000.000	0,00572 4842	0,000000000 00010	0,187111878 4061	0,2991 798
			2022	302.814.000.000	86.753.000.000	216.061.000.000	9.134.537.000.000	0,02365 3197	0,000000000 00011	0,135996383 8342	0,3293 077
21	BKS L	Sentul City Tbk.	2020	(556.301.782.629)	(1.522.393.565.962)	966.091.783.33	17.275.272.609.713	0,05592 3389	0,000000000 00006	0,012771649 5095	0,7978 166
			2021	229.270.350.880	(196.317.576.102)	425.587.926.982	18.371.229.973.821	0,02316 6001	0,000000000 00005	0,040827824 2357	0,6513 747
			2022	(167.082.791.575)	(261.652.276.994)	94.569.485.419	16.654.989.338.161	0,00567 8147	0,000000000 00006	0,026936908 4116	0,7349 183
22	RB MS	Ristia Bintang Mahkotasejati T	2020	(23.700.030.500)	22.027.583.404	(45.727.613.904)	806.591.455.280	- 0,05669 2411	0,000000000 00124	0,006771206 3613	0,8141 904
			2021	1.831.130.001	2.719.573.422	(888.443.421)	760.445.865.842	- 0,00116 8319	0,000000000 00132	(0,01176942 95018)	0,8891 087
			2022	(39.783.212.530)	5.453.136.405	(45.236.348.935)	771.096.800.598	- 0,05866 4942	0,000000000 00130	0,117039770 1132	0,8218 390
23	FMI I	Fortune Mate Indonesia Tbk	2020	(1.481.751.003)	(11.426.596.611)	9.944.845.608	891.866.986.266	0,01115 0593	0,000000001 12124	0,057483854 8847	0,6766 822

			2021	8.562.317.113	15.366.535.222	(6.804.218.109)	870.707.453.070	- 0,007814586	0,00000000114849	0,0605679806576	0,7131688
			2022	17.293.843.958	9.172.971.165	8.120.872.793	869.030.674.625	0,009344748	0,00000000115071	0,0581641258093	0,6425404
24	GM TD	Gowa Makassar Tourism Developm	2020	(105.950.046.766)	2.020.709.835	(107.970.756.601)	1.107.518.134.867	- 0,097488929	0,00000000000090	0,1548127677373	0,4701662
			2021	(27.376.369.761)	70.420.571.462	(97.796.941.223)	987.323.142.096	- 0,099052617	0,000000000000101	0,1434534136932	0,5868737
			2022	8.998.249.188	(23.554.795.284)	32.553.044.472	1.072.934.636.699	0,030340193	0,0000000000000093	0,3003390318756	1,0820235
25	INP P	Indonesian Paradise Property Tbk,	2020	(483.534.590.924)	(11.463.193.894)	(472.071.397.030)	7.989.904.868.957	- 0,059083482	0,0000000000000013	0,0420894828093	0,8637435
			2021	(28.445.978.434)	113.619.058.252	(142.065.036.686)	7.657.106.251.566	- 0,018553358	0,0000000000000013	0,0457091607160	0,9178331
			2022	69.492.222.999	337.513.573.583	(268.021.350.584)	8.745.700.244.235	- 0,030646071	0,0000000000000011	0,0999668441602	0,8102800
26	BK DP	Bukit Darmo Property Tbk	2020	(6.937.044.281)	875.158.890	(7.812.203.171)	830.006.852.234	- 0,009412215	0,00000000000000120	0,0094269748014	0,8480820
			2021	(11.411.295.811)	144.190.589.690	(155.601.885.501)	790.840.175.521	- 0,19675516	0,00000000000000126	0,0043384471290	0,8878380

			2022	(4.778.255.170)	9.919.060.640	(14.697.315.810)	791.641.870.615	- 0,01856 5612	0,000000000 00126	0,010017402 5495	0,8678 193
27	GPR A	Perdana Gapuraprima Tbk.	2020	34.752.426.451	41.243.859.271	(6.491.432.820)	1.705.918.986.765	- 0,00380 5241	0,000000000 00059	0,169862911 8916	0,1603 569
			2021	49.537.431.683	132.664.388.039	(83.126.956.356)	1.727.361.676.947	- 0,04812 3654	0,000000000 00058	0,243472508 4693	0,2208 617
			2022	76.356.236.772	75.999.566.602	356.670.170	1.760.551.462.449	0,00020 259	0,000000000 00057	0,200564576 4736	0,2083 976
28	ASR I	Alam Sutera Realty Tbk.	2020	(1.036.617.865.000)	334.317.194.000	(1.370.935.059.000)	21.894.272.005.000	- 0,06261 6152	0,000000000 00005	0,060982857 3289	0,8710 412
			2021	142.928.791.000	1.614.167.598.000	(1.471.238.807.000)	21.226.814.871.000	- 0,06931 039	0,000000000 00005	0,127159790 7366	0,8903 630
			2022	1.098.364.937.000	2.486.489.945.000	(1.388.125.008.000)	21.933.974.714.000	- 0,06328 6524	0,000000000 00005	0,202183839 0818	0,8508 602
29	BAP A	Bekasi Asri Pemula Tbk.	2020	(3.737.826.580)	(1.260.334.615)	(2.477.491.965)	143.136.436.717	- 0,01730 8604	0,000000000 00699	0,065110827 8700	0,2414 629
			2021	(2.052.255.452)	(479.760.133)	(1.572.495.319)	142.306.771.029	- 0,01105 0039	0,000000000 00703	0,037644199 8948	0,2330 905

			2022	(3.712.072.464)	(2.377.065.023)	(1.335.007.441)	139.570.998.335	- 0,00956 5078	0,000000000 00716	0,025058262 4881	0,8066 765
30	BSD E	Bumi Serpong Damai Tbk.	2020	486.257.814.158	1.464.349.026.164	(978.091.212.006)	62.190.729.008.085	- 0,01572 7283	0,000000000 00002	0,096070060 3024	0,5225 640
			2021	1.538.840.956.173	3.305.687.034.045	(1.766.846.077.872)	60.862.926.586.750	- 0,02902 9923	0,000000000 00002	0,122473427 8980	0,5433 825
			2022	2.656.885.590.302	3.091.638.015.054	(434.752.424.752)	61.469.712.165.656	- 0,00707 2628	0,000000000 00002	0,158832303 1254	0,5761 004
31	MK PI	Metropolitan Kentjana Tbk.	2020	231.113.916.843	406.979.906.375	(175.865.989.532)	7.275.234.517.578	- 0,02417 324	0,000000000 00014	0,138215468 7823	0,9268 351
			2021	324.669.719.210	753.106.871.434	(428.437.152.224)	7.622.918.065.733	- 0,05620 3825	0,000000000 00013	0,170415707 1813	0,9133 328
			2022	701.335.731.285	1.110.016.332.485	(408.680.601.200)	7.994.282.432.092	- 0,05112 1612	0,000000000 00013	0,210555580 7626	0,8545 690
32	BCI P	Bumi Citra Permai Tbk.	2020	12.990.816.748	7.192.151.571	5.798.665.177	867.065.425.451	0,00668 769	0,000000000 00115	0,045763479 1047	0,5922 235
			2021	124.179.366	79.124.075.750	(78.999.896.384)	909.264.462.663	- 0,08688 3299	0,000000000 00110	0,034419703 2779	0,5931 566
			2022	17.063.861.989	789.100.805	16.274.761.184	887.073.065.396	0,01834 6585	0,000000000 00113	0,072738978 2444	0,5836 195

33	APLN	Agung Podomoro Land Tbk.	2020	180.144.688.000	958.683.992.000	(778.539.304.000)	29.460.345.080.000	-0,026426687	0,000000000000003	0,1581922719623	0,6352534
			2021	(485.227.632.000)	473.767.551.000	(958.995.183.000)	30.391.359.956.000	-0,031554862	0,000000000000003	0,1298290014567	0,5808302
			2022	2.268.910.393.000	2.516.902.327.000	(247.991.934.000)	29.611.111.193.000	-0,008374962	0,000000000000003	0,2834558325857	0,5847263
34	EMDE	Megapolitan Developments Tbk.	2020	(56.617.681.066)	(39.248.306.673)	(17.369.374.393)	2.143.944.238.365	-0,008101598	0,0000000000000047	0,0277197692237	0,2811206
			2021	1.034.201.610.092	13.411.642.182	1.020.789.967.910	2.454.054.273.495	-0,415960633	0,0000000000000041	0,0524799540128	0,9128288
			2022	(6.827.516.942)	(12.859.463.581)	6.031.946.639	3.728.638.990.780	-0,001617734	0,0000000000000027	0,0347394838919	0,6010488
35	MTLA	Metropolitan Land Tbk.	2020	286.307.000.000	145.631.000.000	140.676.000.000	6.107.364.000.000	-0,023033833	0,0000000000000016	0,1475810185867	0,4426839
			2021	380.666.000.000	66.166.000.000	314.500.000.000	5.932.483.000.000	-0,053013216	0,0000000000000017	0,1771276883558	0,5096143
			2022	417.934.000.000	586.019.000.000	(168.085.000.000)	6.409.548.000.000	-0,026224158	0,0000000000000016	0,1953830441710	0,4570689
36	BEST	Bekasi Fajar Industrial Estate	2020	(115.219.635.076)	195.247.805.545	(310.467.440.621)	6.399.477.523.890	-0,048514498	0,0000000000000016	0,0296266479815	0,5561943

			2021	(71.095.023.263)	(12.674.355.456)	(58.420.667.807)	6.282.180.229.732	- 0,00929 9426	0,000000000 00016	0,027527746 2546	0,5624 637
			2022	33.729.572.546	127.302.617.404	(93.573.044.858)	6.046.212.385.412	- 0,01547 6308	0,000000000 00017	0,069749288 2897	0,5774 392
3 7	NIR O	City Retail Developments Tbk.	2020	157.776.799.288	(301.475.868.298)	459.252.667.586	8.238.835.052.515	0,05574 2428	0,000000000 00012	0,049384305 0391	0,9702 932
			2021	(164.129.909.756)	(295.679.471.553)	131.549.561.797	10.608.390.520.541	0,01240 052	0,000000000 00009	0,055371036 6173	0,8508 250
			2022	(355.490.918.415)	33.117.788.752	(388.608.707.167)	11.691.071.599.377	- 0,03323 9785	0,000000000 00009	0,059517436 8668	0,8680 316
3 8	TAR A	Agung Semesta Sejahtera Tbk.	2020	(12.547.995.411)	33.172.508.052	(45.720.503.463)	1.125.958.346.465	- 0,04060 5857	0,000000000 00089	0,007451755 7717	0,9548 029
			2021	21.430.197.891	18.493.658.920	2.936.538.971	1.086.597.471.370	0,00270 2509	0,000000000 00092	0,043513875 8030	0,9662 598
			2022	(3.070.556.913)	(3.973.359.917)	902.803.004	1.085.232.564.474	0,00083 1898	0,000000000 00092	0,002498793 4280	0,9680 510
3 9	PPR O	PP Properti Tbk.	2020	126.494.845.856	(486.489.881.177)	612.984.727.033	18.006.178.568.569	0,03404 3022	0,000000000 00006	(0,00902026 41259)	0,3942 050
			2021	21.019.897.927	(106.810.932.705)	127.830.830.632	18.496.821.048.659	0,00691 0962	0,000000000 00005	(0,05263312 05567)	0,4172 777
			2022	7.718.310.932.958	(209.472.732.202)	7.927.783.665.160	21.086.427.083.575	0,37596 6191	0,000000000 00005	(0,04634603 86898)	0,3885 436

40	DMAS	Puradelta Lestari Tbk.	2020	1.048.875.886.856	2.867.086.981.485	(1.818.211.094.629)	8.752.208.320.064	- 0,207743124	0,0000000000000011	0,3269701770842	0,3782255
			2021	714.655.418.795	122.566.385.525	592.089.033.270	51.128.941.909.552	0,011580311	0,0000000000000002	(0,0446110947720)	0,0496891
			2022	1.218.496.386.998	1.270.130.626.473	(51.634.239.475)	6.113.941.603.354,0	- 0,008445328	0,0000000000000016	0,2948026788725	0,4621723
41	MM LP	Mega Manunggal Property Tbk.	2020	(89.078.551.000)	7.229.805.000	(96.308.356.000)	6.755.553.584.000	- 0,014256175	0,0000000000000015	0,0378330555479	0,7545602
			2021	366.262.697.000	149.765.357.000	216.497.340.000	6.726.005.150.000	0,032188102	0,0000000000000015	0,0325457046372	0,8851407
			2022	194.546.174.000	149.765.357.000	44.780.817.000	7.107.303.861.000	0,006300676	0,0000000000000014	0,0350323448764	0,8333343
42	BIKA	Binakarya Jaya Abadi Tbk.	2020	(104.334.806.073)	83.999.693.173	(188.334.499.246)	2.358.913.545.648	- 0,079839509	0,0000000000000042	0,0481197773095	0,1501760
			2021	194.564.034.960	115.912.288.128	78.651.746.832	3.192.672.527.435	0,024635081	0,0000000000000031	0,1569337461883	0,1081862
			2022	(177.893.377.255)	53.784.789.596	(231.678.166.851)	3.064.221.042.583	- 0,075607524	0,0000000000000033	0,1571250174557	0,1107496
43	CSIS	Cahayasakti Investindo Sukses	2020	(4.249.575.095)	(19.305.062.142)	15.055.487.047	472.484.542.685	0,031864507	0,00000000000000212	0,0172991778388	0,3730975
			2021	(570.043.507)	(4.978.982.023)	4.408.938.516	191.698.777.265	0,022999304	0,00000000000000522	0,0462243596773	0,9166322

			2022	23.619.897.053	(1.237.250.389)	24.857.147.442	184.570.623.528	0,134675535	0,000000000000542	0,4195885638554	0,6630875
44	NAS A	Andalan Perkasa Abadi Tbk.	2020	(6.527.051.485)	2.401.170.154	(8.928.221.639)	1.143.270.654.349	-0,007809368	0,000000000000087	0,0003820004645	0,9258664
			2021	(4.933.144.785)	5.272.385.364	(10.205.530.149)	1.135.507.968.087	-0,008987634	0,000000000000088	(0,0455750346659)	0,8809041
			2022	(279.278.890)	22.979.290.134	(23.258.569.024)	1.133.852.216.949	-0,020512875	0,000000000000088	(0,0368374485366)	0,8811096
45	RIS E	Jaya Sukses Makmur Sentosa Tbk	2020	(39.146.758.147)	(103.326.654.854)	64.179.896.707	2.361.421.980.191	0,027178496	0,000000000000042	0,0635934549025	0,5477233
			2021	40.965.480.325	(73.201.077.269)	114.166.557.594	2.362.014.962.050	0,048334392	0,000000000000042	0,1029478948232	0,5745743
			2022	35.845.759.726	31.170.812.283	4.674.947.443	2.646.552.344.998	0,001766429	0,000000000000038	0,1148526946529	0,5321615
46	POLL	Pollux Properties Indonesia Tb	2020	86.560.690.661	(239.722.761.592)	326.283.452.253	5.834.505.485.314	0,055923069	0,000000000000017	0,0803247991475	0,7107773
			2021	(136.516.510.586)	(332.171.823.040)	195.655.312.454	7.017.159.595.518	0,027882409	0,000000000000014	0,0555817961822	0,5807208
			2022	468.726.226.741	202.550.606.366	266.175.620.375	6.895.354.778.172	0,038602165	0,000000000000015	0,0467197188965	0,4623295
47	LAND	Trimitra Propertindo Tbk.	2020	17.948.327.331	4.035.255.004	13.913.072.327	732.980.439.427	0,018981506	0,0000000000000136	0,0264562673571	0,6623985

			2021	(11.601.943.202)	14.680.922.751	(26.282.865.953)	755.728.123.635	- 0,03477 8203	0,000000000 00132	0,048227327 7931	0,6678 387
			2022	(7.918.635.681)	(24.413.958.176)	16.495.322.495	763.357.981.904	0,02160 8895	0,000000000 00131	0,063050782 2594	0,6832 385
48	CITY	Natura City Developments Tbk.	2020	66.338.753.556	(2.112.101.156)	68.450.854.712	918.879.892.813	0,07449 38	0,000000000 00109	0,039341459 5202	0,5371 257
			2021	2.359.151.785	11.914.106.457	(9.554.954.672)	957.808.559.593	- 0,00997 585	0,000000000 00104	(0,02942399 62086)	0,5201 683
			2022	(21.279.375.357)	7.573.429.659	(28.852.805.016)	958.168.768.047	- 0,03011 2446	0,000000000 00104	(0,05527319 71529)	0,5263 289
49	MPRO	Maha Properti Indonesia Tbk.	2020	12.773.503.000	(8.368.267.000)	21.141.770.000	1.767.366.064.000	0,01196 2304	0,000000000 00057	0,068360981 0446	0,9360 287
			2021	(13.969.360.000)	(10.918.343.000)	(3.051.017.000)	1.770.238.845.000	- 0,00172 3506	0,000000000 00056	0,035473233 5568	0,9504 975
			2022	(29.208.883.000)	(37.717.016.000)	8.508.133.000	1.762.114.841.000	0,00482 8365	0,000000000 00057	0,006828252 4612	0,9562 805
50	SATU	Kota Satu Properti Tbk.	2020	(19.102.861.276)	(13.989.335.515)	-5113525761	282.277.251.510	- 0,01811 526	0,000000000 00354	0,072717480 3786	0,3567 783
			2021	(17.007.904.858)	(496.659.647)	-16511245211	260.603.289.007	- 0,06335 7778	0,000000000 00384	0,042930771 9317	0,3788 276

			2022	(8.190.792.022)	10.030.578.321	-18221370343	259.460.426.771	- 0,07022 7936	0,000000000 00385	0,089814570 9734	0,3806 476
5 1	UR BN	Urban Jakarta Propertindo Tbk.	2020	99.273.623.486.000	(165.829.041.791.000)	265.102.665.277.000	2.730.521.533.769.000	0,09708 8656	0,000000000 00000	(0,18299272 92103)	0,6067 363
			2021	63.994.860.995.000	210.825.595.584.000	(146.830.734.589.000)	3.941.663.945.087.000	- 0,03725 0952	0,000000000 00000	(0,12992852 66537)	0,4277 923
			2022	11.253.523.334.000	(281.466.460.799.000)	292.719.984.133.000	4.055.436.445.514.000	0,07217 965	0,000000000 00000	(0,14768052 91908)	0,4412 968
5 2	POL I	Pollux Hotels Group Tbk.	2020	17.438.462.295	40.572.168.389	(23.133.706.094)	2.325.578.782.725	- 0,00994 7505	0,000000000 00043	0,058363205 4800	0,8804 937
			2021	35.847.355.212	94228502205	(58.381.146.993)	2.473.039.414.917	- 0,02360 7043	0,000000000 00040	0,034090428 5712	0,8098 274
			2022	155.049.779.830	1,30098E+11	24.952.269.159	2.440.573.927.925	0,01022 3935	0,000000000 00041	0,116627862 6495	0,9044 109
5 3	POS A	Bliss Properti Indonesia Tbk.	2020	(135.567.629.355)	701.843.342	(136.269.472.697)	1.052.001.351.749	- 0,12953 3553	0,000000000 00095	0,040227781 9849	0,8189 538
			2021	(141.256.282.027)	13.146.527.728	(154.402.809.755)	976.480.109.573	- 0,15812 1818	0,000000000 00102	0,029991146 1513	0,8332 938
			2022	(121.611.708.472)	20.248.093.922	(141.859.802.394)	908.417.331.069	- 0,15616 1488	0,000000000 00110	0,049229444 1283	0,8744 977

54	PA MG	Bima Sakti Pertiwi Tbk.	2020	(6.328.648.783)	(2.607.187.954)	(3.721.460.829)	587.496.783.729	- 0,006334436	0,00000000000170	0,0747202262936	0,9315237
			2021	(10.461.119.551)	(960.560.334)	(9.500.559.217)	582.806.214.350	- 0,016301403	0,00000000000172	0,0727364265158	0,9715086
			2022	(3.204.647.893)	1.766.177.208	(4.970.825.101)	583.578.892.476	- 0,008517829	0,00000000000171	0,0866685909225	0,9715395
55	REA L	Repower Asia Indonesia Tbk.	2020	1.022.961.976	305.393.345	717.568.631	352.565.515.823	0,002035277	0,000000000000284	0,0231352208453	0,4928250
			2021	1.266.587.627	32.615.595	1.233.972.032	352.590.228.523	0,003499734	0,000000000000284	0,0567950462890	0,9230731
			2022	167.069.190	(2.408.694.422)	2.575.763.612	353.731.723.320	0,007281687	0,000000000000283	0,0026378074272	0,4868152
56	IND O	Royalindo Investa Wijaya Tbk.	2020	47.639.834.935	(116.713.226.514)	164.353.061.449	950.642.771.308	0,172886248	0,000000000000105	(0,0192764725458)	0,2765610
			2021	8.598.932.859	1.979.929.309	6.619.003.550	968.396.392.751	0,006835015	0,000000000000103	(0,0113742517294)	0,3446557
			2022	32.223.070.988	828.573.168	31.394.497.820	980.668.268.510	0,032013372	0,000000000000102	(0,0024408930878)	0,3505371
57	TRI N	Perintis Trinita Properti Tbk.	2020	7.865.425.000	(190.409.274.000)	198.274.699.000	1.819.761.502.000	0,10895642	0,000000000000055	0,0000842126838	0,4737930
			2021	(50.322.824.000)	(169.757.434.000)	119.434.610.000	1.472.164.984.000	0,08112855	0,000000000000068	0,0012039778281	0,5981355

			2022	28.044.284.000	(143.820.184.000)	171.864.468.000	1.871.869.145.000	0,09181436	0,000000000000053	(0,0002618307061)	0,4954005
58	DA DA	Diamond Citra Propertindo Tbk.	2020	11.165.515.298	(13.018.815.006)	24.184.330.304	245.285.371.195	0,098596709	0,0000000000000408	(0,0364945388850)	1,0783621
			2021	5.087.365.030	25.929.146.056	(20.841.781.026)	587.156.156.898	- 0,035496147	0,0000000000000170	(0,3663849743781)	0,0984301
			2022	890.204.967	42.969.392.211	(42.079.187.244)	631.233.385.628	- 0,066661853	0,0000000000000158	(0,5273324215351)	0,2073256
59	ASP I	Andalan Sakti Primaindo Tbk.	2020	(2.410.115.279)	(42.014.473.095)	39.604.357.816	47.037.543.985	0,841973336	0,00000000000002126	0,0412979759662	0,0339357
			2021	(698.498.498)	9.040.961.333	(9.739.459.831)	99.903.703.388	- 0,097488476	0,00000000000001001	0,0611361993687	0,0028988
			2022	-2907454314	-7767985876	4.860.531.562	104.778.918.147	0,04638845	0,00000000000000954	0,0863559430849	0,0027408
60	AM AN	Makmur Berkah Amanda Tbk.	2020	10.231.256.000	15.130.823.000	(4.899.567.000)	726.120.841.000	- 0,006747592	0,0000000000000138	0,1201923730488	0,5986850
			2021	30.292.784.000	27.933.265.000	2.359.519.000	799.397.510.000	0,002951622	0,0000000000000125	0,1178001993026	0,5329915
			2022	34.531.399.000	5.458.276.000	29.073.123.000	861.888.870.000	0,03373187	0,0000000000000116	0,1600441609137	0,4760270
61	KB AG	Karya Bersama Anugerah Tbk.	2020	4.999.571.653	5191732110	(192.160.457)	251.842.574.686	- 0,000763018	0,00000000000000397	(0,0949173133884)	0,6411411

			2021	1.559.972.64 8	-16919127546	18.479.100.19 4	463.491.459.0 04	0,03986 9344	0,000000000 00216	0,044056812 9386	0,3473 500
			2022	9322110495	13397024751	(4.074.914.256)	458.744.601.2 88	- 0,00888 2751	0,000000000 00218	0,111799971 7904	0,4038 576
6 2	BBS S	Bumi Benowo Sukses Sejahtera Tbk	2020	-512878724	-1,53883E+11	153.370.582.0 80	107.362.210.1 57	1,42853 4136	0,000000000 00931	(0,00757862 96203)	1,4452 839
			2021	-1094508876	2586499959	(3.681.008.835)	256.020.467.2 72	- 0,01437 7791	0,000000000 00391	0,034487836 7268	0,6097 187
			2022	-1810683043	-371580179	(1.439.102.864)	256.252.458.3 25	- 0,00561 5957	0,000000000 00390	(0,01444252 06618)	0,6150 870
6 3	UA NG	Pakuan Tbk.	2020	- 2925587245 2	- 50.852.806.739 .	21.596.934.28 7	284.876.518.5 87	0,07581 1564	0,000000000 00351	(0,45548396 86458)	0,6242 275
			2021	- 7614336764 9	53.963.879.905	(130.107.247.5 54)	320.535.957.9 59	- 0,40590 5311	0,000000000 00312	(0,06786261 61617)	1,9844 761
			2022	- 5911353972 1	408.566.574.86 3	(467.680.114.5 84)	1.007.980.152. 989	- 0,46397 7503	0,000000000 00099	0,006604001 9997	0,7397 910
6 4	AT AP	Trimitra Prawara Goldland Tbk.	2020	3.391.105.30 9	(19.546.372.51 2)	22.937.477.82 1	89.826.611.23 9	0,25535 2813	0,000000000 01113	0,448747555 6408	0,1149 764
			2021	5.523.720.88 7	8.509.645.225	(2.985.924.338)	100.138.039.6 99	- 0,02981 8083	0,000000000 00999	0,402539058 5452	0,1031 371

			2022	2.152.362.165	(5.648.188.169)	7.800.550.334	92.377.902.100	0,084441735	0,00000000001083	0,4602735955724	0,1471431
65	AD CP	Adhi Commuter Properti Tbk.	2020	105.019.195.202	122.114.790.323	(17.095.595.121)	5.978.673.938.137	-0,002859429	0,00000000000017	0,0090736897910	0,3919519
			2021	130.360.626.634	28.683.041.044	101.677.585.590	6.321.024.480.878	0,016085618	0,00000000000016	0,0211874313705	0,3496275
			2022	17.407.361.675	57.311.142.850	(39.903.781.175)	5.978.673.938.137	-0,006674353	0,00000000000017	0,0915718294705	0,3696479
66	TRUE	Trinita Dinamik Tbk.	2020	4.212.055.000	(190.409.274.000)	194.621.329.000	1.819.761.502.000	0,106948811	0,00000000000055	(0,0016012224661)	0,4721444
			2021	(50.322.824.000)	(169.757.434.000)	119.434.610.000	1.472.164.984.000	0,08112855	0,00000000000068	0,0012039778281	0,5981355
			2022	28.044.284.000	(143.820.184.000)	171.864.468.000	1.871.869.145.000	0,09181436	0,00000000000053	0,1468230131012	0,4954005

Lampiran 3 Accounting Prudence 2

No.	Kode Perusahaan	Nama Perusahaan	Tahun	DEPRECIATION EXPENSE (BEBAN PENYUSUTAN)	OTHER COMPREHENSIVE INCOME (PENDAPATAN KOMPREHENSIF LAINNYA)	TOTAL ASSET	P SCORE VALUE
1	PWON	Pakuwon Jati Tbk.	2020	549.886.691	1.136.408.279	26.458.805.377	23,77
			2021	646.395.426	1.579.743.188	28.866.081.129	18,68
			2022	680.138.721	1.745.020.922	30.602.179.916	17,93

2	LPLI	Star Pacific Tbk	2020	10.281.000.000	(57.776.000.000)	935.197.000.000	(16,36)
			2021	10.045.000.000	222.611.000.000	974.079.000.000	4,42
			2022	10.455.000.000	149.503.000.000	1.125.536.000.000	7,60
3	SMRA	Summarecon Agung Tbk.	2020	65.906.007.000	232.410.691.000	24.922.534.224.000	107,52
			2021	56.743.903.000	548.923.785.000	26.049.716.678.000	47,56
			2022	59.388.527.000	781.655.714.000	28.433.574.878.000	36,45
4	DART	Duta Anggada Realty Tbk.	2020	119.445.416.000	(401.019.530.000)	6.656.120.982.000	(16,90)
			2021	112.917.075.000	(410.821.319.000)	6.604.034.590.000	(16,35)
			2022	108.746.335.000	(420.941.190.000)	6.462.680.097.000	(15,61)
5	RDTX	Roda Vivatex Tbk	2020	29.155.330.066	236.139.042.448	2.971.061.771.714	12,71
			2021	87.390.664.838	204.307.340.343	3.161.105.356.526	15,90
			2022	88.692.193.589	268.116.197.549	3.387.321.004.206	12,96
6	DILD	Intiland Development Tbk.	2020	15.106.947.208	109.738.114.243	15.701.872.562.921	143,22
			2021	13.103.530.890	(15.725.503.188)	16.460.004.827.627	(1.047,54)
			2022	7.019.065.378	187.651.227.802	16.351.848.378.006	87,18
7	MTSM	Metro Realty Tbk.	2020	1.428.518.026	(8.361.858.322)	72.921.362.051	(8,89)
			2021	1.261.981.130	(2.405.129.966)	69.927.105.928	(29,60)
			2022	1.597.666.456	(6.413.489.463)	61.883.551.310	(9,90)

8	PLIN	Plaza Indonesia Realty Tbk.	2020	56.324.616.000	(571.947.824.000)	11.815.911.491.000	(20,76)
			2021	50.957.166.000	447.943.202.000	11.971.692.555.000	26,84
			2022	59.296.608.000	558.763.947.000	12.369.620.391.000	22,24
9	MDLN	Modernland Realty Tbk.	2020	67.356.468.217	1.761.740.783.713	14.850.039.389.857	8,47
			2021	60.406.044.831	36.110.485.104	14.139.537.349.795	393,24
			2022	56.351.623.825	41.435.644.029	12.256.168.874.943	297,15
10	CTRA	Ciputra Development Tbk.	2020	137.176.000.000	1.361.287.000.000	39.255.187.000.000	28,94
			2021	136.168.000.000	2.142.274.000.000	40.668.411.000.000	19,05
			2022	139.651.000.000	1.866.156.000.000	41.902.382.000.000	22,53
11	JRPT	Jaya Real Property Tbk.	2020	11.253.101.000	1.011.394.071.000	11.481.521.265.000	11,36
			2021	10.960.066.000	787.747.994.000	11.748.147.834.000	14,93
			2022	10.674.952.000	881.509.259.000	12.251.800.500.000	13,91
12	OMRE	Indonesia Prima Property Tbk	2020	20.920.379.142	(234.753.356.627)	4.133.988.674.027	(17,70)
			2021	17.037.486.945	(165.032.739.569)	4.109.123.842.700	(25,00)
			2022	12.548.333.580	(229.129.104.978)	3.989.682.804.521	(17,47)
13	DUTI	Duta Pertiwi Tbk	2020	20.067.946.142	639.348.930.189	13.753.624.738.885	21,54
			2021	18.640.608.753	739.372.246.141	15.308.923.447.779	20,73

			2022	15.724.233.267	848.208.236.242	15.586.178.093.951	18,39
14	PUDP	Pudjiadi Prestige Tbk.	2020	-	(23.308.702.072)	521.632.697.211	(22,38)
			2021	-	(15.767.288.247)	492.003.943.529	(31,20)
			2022	-	279.847.640.824	651.369.072.120	2,33
15	KIJA	Kawasan Industri Jababeka Tbk.	2020	21.552.181.051	59.644.504.385	12.200.175.979.870	204,91
			2021	28.276.340.260	111.633.362.502	12.292.090.330.026	110,36
			2022	34.238.508.619	40.284.788.984	13.110.459.383.600	326,29
16	SMDM	Suryamas Dutamakmur Tbk.	2020	21.139.632.904	24.874.685.923	3.201.910.904.021	129,57
			2021	13.063.306.611	131.510.863.706	3.303.511.723.151	25,22
			2022	13.076.803.347	179.788.312.721	3.423.278.470.836	19,11
17	BIPP	Bhuwanatala Indah Permai Tbk.	2020	4.239.713.702	96.504.682.584	2.126.525.330.314	22,08
			2021	3.914.591.512	24.862.022.065	2.044.686.725.854	82,40
			2022	5.303.061.444	8.844.388.296	806.384.409.413	91,77
18	ELTY	Bakrieland Development Tbk.	2020	60.686.000.000	(329.838.000.000)	11.823.436.000.000	(36,03)
			2021	59.205.000.000	(288.251.000.000)	11.681.203.000.000	(40,73)
			2022	57.561.000.000	(904.962.000.000)	9.913.459.000.000	(11,02)
19	LPKR	Lippo Karawaci Tbk.	2020	1.677.549.000.000	(9.488.927.000.000)	51.865.480.000.000	(5,64)

			2021	1.224.215.000.000	(1.835.367.000.000)	52.080.936.000.000	(29,04)
			2022	1.252.793.000.000	(2.912.018.000.000)	49.870.897.000.000	(17,56)
20	LPCK	Lippo Cikarang Tbk	2020	30.769.000.000	(3.713.802.000.000)	9.719.570.000.000	(2,63)
			2021	16.120.000.000	94.507.000.000	9.134.537.000.000	96,83
			2022	14.106.000.000	289.430.000.000	9.349.613.000.000	32,35
21	BKSL	Sentul City Tbk.	2020	13.359.230.656	(556.393.295.900)	18.371.229.973.821	(33,04)
			2021	14.205.484.669	235.574.508.150	16.654.989.338.161	70,76
			2022	12.643.185.166	(162.838.703.545)	16.721.760.263.807	(102,77)
22	RBMS	Ristia Bintang Mahkotasejati T	2020	18.128.381.894	(44.580.275.345)	760.445.865.842	(17,46)
			2021	18.968.237.931	(3.502.762.163)	771.096.800.598	(225,55)
			2022	20.553.551.170	(39.475.537.885)	717.606.761.078	(18,70)
23	FMII	Fortune Mate Indonesia Tbk	2020	96.171.044	(729.475.324)	870.707.453.070	(1.193,74)
			2021	125.097.711	10.515.563.882	869.030.674.625	82,65
			2022	329.589.648	16.299.517.329	752.865.843.071	46,21
24	GMTD	Gowa Makassar Tourism Developm	2020	408.789.510	(104.920.850.637)	987.323.142.096	(9,41)
			2021	1.207.974.442	(27.865.983.906)	1.072.934.636.699	(38,55)
			2022	2.448.945.162	9.363.731.444	1.160.940.485.132	124,24

25	INPP	Indonesian Paradise Property Tbk,	2020	105.353.493.479	(485.296.106.773)	7.657.106.251.566	(16,00)
			2021	116.764.048.354	(35.605.285.543)	8.745.700.244.235	(248,91)
			2022	125.198.961.024	65.614.556.219	9.163.821.178.882	141,57
26	BKDP	Bukit Darmo Property Tbk	2020	5.567.679.660	(30.120.259.507)	790.840.175.521	(26,44)
			2021	5.344.961.823	(11.411.295.811)	791.641.870.615	(69,84)
			2022	5.611.553.639	(4.778.255.170)	777.975.969.900	(163,99)
27	GPRA	Perdana Gapuraprima Tbk.	2020	13.947.103.695	32.467.530.860	1.727.361.676.947	53,63
			2021	14.101.911.908	52.665.088.478	1.760.551.462.449	33,70
			2022	13.968.098.574	76.812.256.314	1.781.355.644.223	23,37
28	ASRI	Alam Sutera Realty Tbk.	2020	34.679.114.000	(1.038.777.043.000)	21.226.814.871.000	(20,47)
			2021	32.912.390.000	149.943.326.000	21.933.974.714.000	146,50
			2022	32.344.439.000	1.098.075.404.000	22.298.925.271.000	20,34
29	BAPA	Bekasi Asri Pemula Tbk.	2020	958.099.246	(1.402.540.271)	142.306.771.029	(102,15)
			2021	958.657.426	(1.807.935.174)	139.570.998.335	(77,73)
			2022	859.171.304	(3.554.991.301)	135.434.013.488	(38,34)
30	BSDE	Bumi Serpong Damai Tbk.	2020	63.793.423.759	504.728.196.187	60.862.926.586.750	120,71

			2021	55.082.569.116	1.529.626.781.424	61.469.712.165.656	40,22
			2022	51.600.465.080	2.406.222.685.253	64.999.403.480.787	27,03
31	MKPI	Metropolitan Kentjana Tbk.	2020	266.973.301.819	255.489.707.843	7.622.918.065.733	30,88
			2021	277.728.263.703	329.547.326.210	7.994.282.432.092	25,10
			2022	333.001.978.926	704.218.283.285	8.155.939.004.812	12,05
32	BCIP	Bumi Citra Permai Tbk.	2020	803.790.535	12.967.288.111	909.264.462.663	70,18
			2021	1.274.806.118	106.133.095	887.073.065.396	8.370,13
			2022	481.243.100	17.047.544.967	884.034.513.122	51,89
33	APLN	Agung Podomoro Land Tbk.	2020	487.639.720.000	99.322.007.000	30.391.359.956.000	310,90
			2021	575.207.214.000	(545.652.380.000)	29.611.111.193.000	(55,32)
			2022	545.615.111.000	2.069.947.002.000	28.617.781.741.000	14,09
34	EMDE	Megapolitan Developments Tbk.	2020	-	(57.588.917.386)	2.454.054.273.495	(42,61)
			2021	-	1.038.354.790.334	3.720.638.990.790	3,58
			2022	-	(68.699.110.274)	3.743.751.737.058	(54,49)
35	MTLA	Metropolitan Land Tbk.	2020	66.382.000.000	279.339.000.000	5.932.483.000.000	21,48
			2021	61.371.000.000	383.665.000.000	6.409.548.000.000	16,87
			2022	70.221.000.000	414.892.000.000	6.735.895.000.000	16,40

36	BEST	Bekasi Fajar Industrial Estate	2020	9.865.409.460	(112.092.181.624)	6.282.180.229.732	(56,13)
			2021	10.053.354.965	(62.759.758.234)	6.046.212.385.412	(96,50)
			2022	10.105.397.542	34.606.721.854	6.078.468.909.026	175,94
37	NIRO	City Retail Developments Tbk.	2020	112.660.833.185	157.071.141.967	10.608.390.520.541	68,26
			2021	146.354.497.834	(162.104.274.704)	11.691.071.599.377	(73,02)
			2022	158.284.267.585	(355.105.284.345)	12.930.967.694.757	(36,86)
38	TARA	Agung Semesta Sejahtera Tbk.	2020	304.527.666	(12.532.407.132)	1.086.597.471.370	(86,73)
			2021	107.364.584	21.493.351.688	1.085.232.564.474	50,50
			2022	-	(3.047.336.103)	1.080.248.725.557	(354,49)
39	PPRO	PP Properti Tbk.	2020	-	124.389.112.195	18.588.970.471.992	149,44
			2021	-	46.074.129.632	21.086.427.083.575	457,66
			2022	-	30.429.296.640	21.812.999.448.669	716,84
40	DMAS	Puradelta Lestari Tbk.	2020	11.953.151.275	1.358.826.509.717	6.752.233.240.104	4,98
			2021	11.556.728.323	715.442.935.236	6.113.941.603.354	8,56
			2022	11.414.871.423	1.218.496.386.998	6.623.414.189.145	5,45
41	MMLP	Mega Manunggal Property Tbk.	2020	-	(89.620.182.000)	6.726.005.150.000	(75,05)
			2021	-	366.997.422.000	7.107.303.861.000	19,37

			2022	-	194.984.788.000	7.635.870.085.000	39,16
42	BIKA	Binakarya Jaya Abadi Tbk.	2020	13.718.978.328	(102.655.361.477)	3.192.672.527.435	(31,23)
			2021	12.944.791.051	193.250.723.961	3.064.221.042.583	15,92
			2022	12.221.538.735	(176.939.993.735)	2.900.520.980.450	(16,46)
43	CSIS	Cahayasakti Investindo Sukses	2020	1.001.741.153	12.940.160.834	191.698.777.265	14,89
			2021	890.521.189	(519.606.000)	184.570.623.528	(356,93)
			2022	701.881.265	23.470.042.180	546.666.448.170	23,32
44	NASA	Andalan Perkasa Abadi Tbk.	2020	1.386.161.768	(6.527.051.485)	1.135.507.968.087	(174,18)
			2021	472.432.532	(4.933.144.785)	1.133.852.216.949	(229,94)
			2022	462.605.817	(279.278.890)	1.129.527.346.470	(4.046,10)
45	RISE	Jaya Sukses Makmur Sentosa Tbk	2020	14.460.750.476	(39.331.447.890)	2.362.014.962.050	(60,42)
			2021	17.242.749.344	41.545.140.007	2.646.552.344.998	64,12
			2022	11.375.094.230	36.818.389.800	2.712.160.950.002	73,97
46	POLL	Pollux Properties Indonesia Tb	2020	39.098.763.790	88.531.359.549	7.017.159.595.518	79,70
			2021	44.338.397.065	(133.412.834.422)	6.895.354.778.172	(52,02)
			2022	33.825.354.422	471.311.392.179	4.845.037.355.081	10,35

47	LAND	Trimitra Propertindo Tbk.	2020	5.371.312.592	(17.960.570.231)	755.728.123.635	(42,38)
			2021	5.494.668.561	(11.579.537.202)	763.357.981.904	(66,40)
			2022	5.577.607.614	(7.905.799.681)	734.346.966.843	(93,59)
48	CITY	Natura City Developments Tbk.	2020	747.111.450	66.385.465.005	957.808.559.593	14,44
			2021	578.600.559	2.693.293.673	958.168.768.047	355,98
			2022	409.983.739	(19.699.724.781)	933.973.335.744	(47,43)
49	MPRO	Maha Properti Indonesia Tbk.	2020	349.121.000	12.699.983.000	1.770.238.845.000	139,42
			2021	688.460.000	(13.824.971.000)	1.762.114.841.000	(127,51)
			2022	492.904.000	(29.073.326.000)	1.725.176.255.000	(59,36)
50	SATU	Kota Satu Properti Tbk.	2020	1.181.414.590	(19.506.874.261)	260.603.289.007	(13,42)
			2021	979.556.991	(17.040.571.452)	259.460.426.771	(15,28)
			2022	473.567.333	(8.024.720.184)	237.976.127.852	(29,71)
51	URBN	Urban Jakarta Propertindo Tbk.	2020	2.416.337.884.000	100.529.706.530.000	3.941.663.945.087.00 0	39,23
			2021	1.977.089.800.000	65.773.746.459.000	4.055.436.445.514.00 0	61,69
			2022	3.309.858.567.000	11.561.705.260.000	4.269.806.195.058.00 0	369,59

52	POLI	Pollux Hotels Group Tbk.	2020	58.719.813.452	17.524.773.923	7.017.159.595.518	403,76
			2021	53.507.401.430	39.195.012.853	6.895.354.778.172	177,29
			2022	53.338.466.484	156.722.086.516,	2.583.234.248.023	16,82
53	POSA	Bliss Properti Indonesia Tbk.	2020	35.099.472.554	(135.003.646.216)	976.480.109.573	(7,49)
			2021	34.836.944.643	(140.560.844.414)	908.417.331.069	(6,71)
			2022	35.120.099.420	(120.722.116.991)	862.192.739.447	(7,43)
54	PAMG	Bima Sakti Pertiwi Tbk.	2020	630.952.677	(6.336.363.127)	582.806.214.350	(92,08)
			2021	635.299.323	(9.391.209.671)	583.578.892.476	(62,21)
			2022	664.679.640	(3.213.398.312)	582.565.037.552	(181,50)
55	REAL	Repower Asia Indonesia Tbk.	2020	1.206.299.092	1.015.059.054	352.590.228.523	348,55
			2021	1.164.945.061	1.258.010.452	180.456.058.797	144,37
			2022	1.123.073.097	215.668.840	180.067.531.700	840,13
56	INDO	Royalindo Investa Wijaya Tbk.	2020	638.597.316	48.211.789.935	968.396.392.751	20,10
			2021	781.584.011	12.098.345.683	980.668.268.610	81,12
			2022	1.635.516.406	(7.741.858.302)	980.544.177.714	(126,87)
57	TRIN	Perintis Trinita Properti Tbk.	2020	3.722.883.000	8.625.039.000	1.472.164.984.000	171,12
			2021	3.691.086.000	(49.841.254.000)	1.871.869.145.000	(37,63)

			2022	4.537.720.000	29.094.151.000	2.076.978.640.000	71,54
58	DADA	Diamond Citra Propertindo Tbk.	2020	1.334.099.463	10.412.304.284	587.156.156.898	56,52
			2021	1.394.778.643	5.176.938.608	631.233.385.628	122,20
			2022	1.296.488.984	1.211.336.847	660.425.520.304	546,27
59	ASPI	Andalan Sakti Primaindo Tbk.	2020	227.542.551	(2.288.552.218)	99.903.703.388	(43,75)
			2021	225.621.680	(672.951.730)	104.778.918.147	(156,04)
			2022	239.429.896	(2.862.228.229)	91.092.516.349	(31,91)
60	AMAN	Makmur Berkah Amanda Tbk.	2020	14.082.452.000	16.430.628.000	799.397.510.000	49,51
			2021	14.169.291.000	30.195.270.000	861.880.670.000	29,01
			2022	13.888.621.000	34.908.305.000	966.109.132.000	28,07
61	KBAG	Karya Bersama Anugerah Tbk.	2020	1.030.252.596	5.021.130.728	463.491.459.004	92,51
			2021	1.100.389.314	1.550.530.246	458.744.601.288	296,57
			2022	1.275.481.454	9.314.369.869	443.422.913.606	47,74
62	BBSS	Bumi Benowo Sukses Sejahtera Tbk	2020	19.863.451	(594.130.789)	25.020.467.272	(42,15)
			2021	7.918.750	(1.082.404.706)	254.690.876.408	(235,31)
			2022	80.008.333	(1.785.452.453)	253.436.945.894	(141,99)
63	UANG	Pakuan Tbk.	2020	2.633.896.564	(29.832.918.141)	320.535.957.959	(10,83)

			2021	3.283.353.615	(74.699.012.278)	1.007.980.152.989	(13,54)
			2022	3.106.482.307	(59.397.088.511)	1.488.828.175.253	(25,12)
64	ATAP	Trimitra Prawara Goldland Tbk.	2020	442.139.619	3.472.047.925	100.138.039.699	28,97
			2021	391.969.445	5.558.074.701	92.377.902.100	16,69
			2022	413.056.658	2.138.412.514	115.428.413.973	54,17
65	ADCP	Adhi Commuter Properti Tbk.	2020	2.468.214.514	133.251.182.454	4.676.206.827.346	35,11
			2021	2.829.537.415	130.360.626.634	5.978.673.938.137	45,88
			2022	3.648.657.345	105.019.195.202	6.321.024.480.878	60,22
66	TRUE	Trinita Dinamik Tbk.	2020	4.410.496.000	8.625.039.000	1.472.164.984.000	171,20
			2021	4.378.699.000	(49.841.254.000)	1.871.869.145.000	(37,64)
			2022	4.537.720.000	29.094.151.000	2.076.978.640.000	71,54

Lampiran 4 *Accounting Prudence 3*

No.	KODE PERUSAHAAN	NAMA PERUSAHAAN	TAHUN	P -Score	DUMMY
1	PWON	Pakuwon Jati Tbk.	2020	23,77	1
			2021	18,68	1
			2022	17,93	1
2	LPLI	Star Pacific Tbk	2020	(16,36)	0

			2021	4,42	1
			2022	7,60	1
3	SMRA	Summarecon Agung Tbk.	2020	107,52	1
			2021	47,56	1
			2022	36,45	1
4	DART	Duta Anggada Realty Tbk.	2020	(16,90)	0
			2021	(16,35)	0
			2022	(15,61)	0
5	RDTX	Roda Vivatex Tbk	2020	12,71	1
			2021	15,90	1
			2022	12,96	1
6	DILD	Intiland Development Tbk.	2020	143,22	1
			2021	(1.047,54)	0
			2022	87,18	1
7	MTSM	Metro Realty Tbk.	2020	(8,89)	0
			2021	(29,60)	0
			2022	(9,90)	0
8	PLIN	Plaza Indonesia Realty Tbk.	2020	(20,76)	0
			2021	26,84	1
			2022	22,24	1

9	MDLN	Modernland Realty Tbk.	2020	8,47	1
			2021	393,24	1
			2022	297,15	1
10	CTRA	Ciputra Development Tbk.	2020	28,94	1
			2021	19,05	1
			2022	22,53	1
11	JRPT	Jaya Real Property Tbk.	2020	11,36	1
			2021	14,93	1
			2022	13,91	1
12	OMRE	Indonesia Prima Property Tbk	2020	(17,70)	0
			2021	(25,00)	0
			2022	(17,47)	0
13	DUTI	Duta Pertiwi Tbk	2020	21,54	1
			2021	20,73	1
			2022	18,39	1
14	PUDP	Pudjiadi Prestige Tbk.	2020	(22,75)	0
			2021	(31,71)	0
			2022	2,33	1
15	KIJA	Kawasan Industri Jababeka Tbk.	2020	204,91	1
			2021	110,36	1

			2022	326,29	1
16	SMDM	Suryamas Dutamakmur Tbk.	2020	129,57	1
			2021	25,22	1
			2022	19,11	1
17	BIPP	Bhuwanatala Indah Permai Tbk.	2020	22,08	1
			2021	82,40	1
			2022	91,77	1
18	ELTY	Bakrieland Development Tbk.	2020	(36,03)	0
			2021	(40,73)	0
			2022	(11,02)	0
19	LPKR	Lippo Karawaci Tbk.	2020	(5,64)	0
			2021	(29,04)	0
			2022	(17,56)	0
20	LPCK	Lippo Cikarang Tbk	2020	(2,63)	0
			2021	96,83	1
			2022	32,35	1
21	BKSL	Sentul City Tbk.	2020	(33,04)	0
			2021	70,76	1
			2022	(102,77)	0
22	RBMS	Ristia Bintang Mahkotasejati T	2020	(17,46)	0

			2021	(225,55)	0
			2022	(18,70)	0
23	FMII	Fortune Mate Indonesia Tbk	2020	(1.193,74)	0
			2021	82,65	1
			2022	46,21	1
24	GMTD	Gowa Makassar Tourism Developm	2020	(9,41)	0
			2021	(38,55)	0
			2022	124,24	1
25	INPP	Indonesian Paradise Property Tbk	2020	(16,00)	0
			2021	(248,91)	0
			2022	141,57	1
26	BKDP	Bukit Darmo Property Tbk	2020	(26,44)	0
			2021	(69,84)	0
			2022	(163,99)	0
27	GPRA	Perdana Gapuraprima Tbk.	2020	53,63	1
			2021	33,70	1
			2022	23,37	1
28	ASRI	Alam Sutera Realty Tbk.	2020	(20,47)	0
			2021	146,50	1
			2022	20,34	1

29	BAPA	Bekasi Asri Pemula Tbk.	2020	(102,15)	0
			2021	(77,73)	0
			2022	(38,34)	0
30	BSDE	Bumi Serpong Damai Tbk.	2020	120,71	1
			2021	40,22	1
			2022	27,03	1
31	MKPI	Metropolitan Kentjana Tbk.	2020	30,88	1
			2021	25,10	1
			2022	12,05	1
32	BCIP	Bumi Citra Permai Tbk.	2020	70,18	1
			2021	8.370,13	1
			2022	51,89	1
33	APLN	Agung Podomoro Land Tbk.	2020	310,90	1
			2021	(55,32)	0
			2022	14,09	1
34	EMDE	Megapolitan Developments Tbk.	2020	(42,66)	0
			2021	3,59	1
			2022	(54,53)	0
35	MTLA	Metropolitan Land Tbk.	2020	21,48	1
			2021	16,87	1

			2022	16,40	1
36	BEST	Bekasi Fajar Industrial Estate	2020	(56,13)	0
			2021	(96,50)	0
			2022	175,94	1
37	NIRO	City Retail Developments Tbk.	2020	68,26	1
			2021	(73,02)	0
			2022	(36,86)	0
38	TARA	Agung Semesta Sejahtera Tbk.	2020	(86,73)	0
			2021	50,50	1
			2022	(354,53)	0
39	PPRO	PP Properti Tbk.	2020	149,95	1
			2021	459,05	1
			2022	719,00	1
40	DMAS	Puradelta Lestari Tbk.	2020	4,98	1
			2021	8,56	1
			2022	5,45	1
41	MMLP	Mega Manunggal Property Tbk.	2020	(75,07)	0
			2021	19,38	1
			2022	39,19	1
42	BIKA	Binakarya Jaya Abadi Tbk.	2020	(31,23)	0

			2021	15,92	1
			2022	(16,46)	0
43	CSIS	Cahayasakti Investindo Sukses	2020	14,89	1
			2021	(356,93)	0
			2022	23,32	1
44	NASA	Andalan Perkasa Abadi Tbk.	2020	(174,18)	0
			2021	(229,94)	0
			2022	(4.046,10)	0
45	RISE	Jaya Sukses Makmur Sentosa Tbk	2020	(60,42)	0
			2021	64,12	1
			2022	73,97	1
46	POLL	Pollux Properties Indonesia Tb	2020	79,70	1
			2021	(52,02)	0
			2022	10,35	1
47	LAND	Trimitra Propertindo Tbk.	2020	(42,38)	0
			2021	(66,40)	0
			2022	(93,59)	0
48	CITY	Natura City Developments Tbk.	2020	14,44	1
			2021	355,98	1
			2022	(47,43)	0

49	MPRO	Maha Properti Indonesia Tbk.	2020	139,42	1
			2021	(127,51)	0
			2022	(59,36)	0
50	SATU	Kota Satu Properti Tbk.	2020	(13,42)	0
			2021	(15,28)	0
			2022	(29,71)	0
51	URBN	Urban Jakarta Propertindo Tbk.	2020	39,23	1
			2021	61,69	1
			2022	369,59	1
52	POLI	Pollux Hotels Group Tbk.	2020	403,76	1
			2021	177,29	1
			2022	16,82	1
53	POSA	Bliss Properti Indonesia Tbk.	2020	(7,49)	0
			2021	(6,71)	0
			2022	(7,43)	0
54	PAMG	Bima Sakti Pertiwi Tbk.	2020	(92,08)	0
			2021	(62,21)	0
			2022	(181,50)	0
55	REAL	Repower Asia Indonesia Tbk.	2020	348,55	1
			2021	144,37	1

			2022	840,13	1
56	INDO	Royalindo Investa Wijaya Tbk.	2020	20,10	1
			2021	81,12	1
			2022	(126,87)	0
57	TRIN	Perintis Trinita Properti Tbk.	2020	171,12	1
			2021	(37,63)	0
			2022	71,54	1
58	DADA	Diamond Citra Propertindo Tbk.	2020	56,52	1
			2021	122,20	1
			2022	546,27	1
59	ASPI	Andalan Sakti Primaindo Tbk.	2020	(43,75)	0
			2021	(156,04)	0
			2022	(31,91)	0
60	AMAN	Makmur Berkah Amanda Tbk.	2020	49,51	1
			2021	29,01	1
			2022	28,07	1
61	KBAG	Karya Bersama Anugerah Tbk.	2020	92,51	1
			2021	296,57	1
			2022	47,74	1
62	BBSS	Bumi Benowo Sukses Sejahtera T	2020	(42,15)	0

			2021	(235,31)	0
			2022	(141,99)	0
63	UANG	Pakuan Tbk.	2020	(10,83)	0
			2021	(13,54)	0
			2022	(25,12)	0
64	ATAP	Trimitra Prawara Goldland Tbk.	2020	28,97	1
			2021	16,69	1
			2022	54,17	1
65	ADCP	Adhi Commuter Properti Tbk.	2020	35,11	1
			2021	45,88	1
			2022	60,22	1
66	TRUE	Triniti Dinamik Tbk.	2020	171,20	1
			2021	(37,64)	0
			2022	71,54	1

LAMPIRAN 5 ACCOUNTING PRUDENCE 4

No.	Kode Perusahaan	Nama Perusahaan	Tahun	β_1 (Probit coef.)	Lambda Bias
1	PWON	Pakuwon Jati Tbk.	2020	1	1
			2021	1	1
			2022	1	1
2	LPLI	Star Pacific Tbk	2020	0	0
			2021	1	1
			2022	1	1
3	SMRA	Summarecon Agung Tbk.	2020	1	1
			2021	1	1
			2022	1	1
4	DART	Duta Anggada Realty Tbk.	2020	0	0
			2021	0	0
			2022	0	0
5	RDTX	Roda Vivatex Tbk	2020	1	1
			2021	1	1
			2022	1	1
6	DILD	Intiland Development Tbk.	2020	1	1
			2021	0	0
			2022	1	1

7	MTSM	Metro Realty Tbk.	2020	0	0
			2021	0	0
			2022	0	0
8	PLIN	Plaza Indonesia Realty Tbk.	2020	0	0
			2021	1	1
			2022	1	1
9	MDLN	Modernland Realty Tbk.	2020	1	1
			2021	1	1
			2022	1	1
10	CTRA	Ciputra Development Tbk.	2020	1	1
			2021	1	1
			2022	1	1
11	JRPT	Jaya Real Property Tbk.	2020	1	1
			2021	1	1
			2022	1	1
12	OMRE	Indonesia Prima Property Tbk	2020	0	0
			2021	0	0
			2022	0	0
13	DUTI	Duta Pertiwi Tbk	2020	1	1
			2021	1	1
			2022	1	1

14	PUDP	Pudjiadi Prestige Tbk.	2020	0	0
			2021	0	0
			2022	1	1
15	KIJA	Kawasan Industri Jababeka Tbk.	2020	1	1
			2021	1	1
			2022	1	1
16	SMDM	Suryamas Dutamakmur Tbk.	2020	1	1
			2021	1	1
			2022	1	1
17	BIPP	Bhuwanatala Indah Permai Tbk.	2020	1	1
			2021	1	1
			2022	1	1
18	ELTY	Bakrieland Development Tbk.	2020	0	0
			2021	0	0
			2022	0	0
19	LPKR	Lippo Karawaci Tbk.	2020	0	0
			2021	0	0
			2022	0	0
20	LPCK	Lippo Cikarang Tbk	2020	0	0
			2021	1	1
			2022	1	1

21	BKSL	Sentul City Tbk.	2020	0	0
			2021	1	1
			2022	0	0
22	RBMS	Ristia Bintang Mahkotasejati T	2020	0	0
			2021	0	0
			2022	0	0
23	FMII	Fortune Mate Indonesia Tbk	2020	0	0
			2021	1	1
			2022	1	1
24	GMTD	Gowa Makassar Tourism Developm	2020	0	0
			2021	0	0
			2022	1	1
25	INPP	Indonesian Paradise Property Tbk,	2020	0	0
			2021	0	0
			2022	1	1
26	BKDP	Bukit Darmo Property Tbk	2020	0	0
			2021	0	0
			2022	0	0
27	GPRA	Perdana Gapuraprima Tbk.	2020	1	1
			2021	1	1
			2022	1	1

28	ASRI	Alam Sutera Realty Tbk.	2020	0	0
			2021	1	1
			2022	1	1
29	BAPA	Bekasi Asri Pemula Tbk.	2020	0	0
			2021	0	0
			2022	0	0
30	BSDE	Bumi Serpong Damai Tbk.	2020	1	1
			2021	1	1
			2022	1	1
31	MKPI	Metropolitan Kentjana Tbk.	2020	1	1
			2021	1	1
			2022	1	1
32	BCIP	Bumi Citra Permai Tbk.	2020	1	1
			2021	1	1
			2022	1	1
33	APLN	Agung Podomoro Land Tbk.	2020	1	1
			2021	0	0
			2022	1	1
34	EMDE	Megapolitan Developments Tbk.	2020	0	0
			2021	1	1
			2022	0	0

35	MTLA	Metropolitan Land Tbk.	2020	1	1
			2021	1	1
			2022	1	1
36	BEST	Bekasi Fajar Industrial Estate	2020	0	0
			2021	0	0
			2022	1	1
37	NIRO	City Retail Developments Tbk.	2020	1	1
			2021	0	0
			2022	0	0
38	TARA	Agung Semesta Sejahtera Tbk.	2020	0	0
			2021	1	1
			2022	0	0
39	PPRO	PP Properti Tbk.	2020	1	1
			2021	1	1
			2022	1	1
40	DMAS	Puradelta Lestari Tbk.	2020	1	1
			2021	1	1
			2022	1	1
41	MMLP	Mega Manunggal Property Tbk.	2020	0	0
			2021	1	1
			2022	1	1

42	BIKA	Binakarya Jaya Abadi Tbk.	2020	0	0
			2021	1	1
			2022	0	0
43	CSIS	Cahayasakti Investindo Sukses	2020	1	1
			2021	0	0
			2022	1	1
44	NASA	Andalan Perkasa Abadi Tbk.	2020	0	0
			2021	0	0
			2022	0	0
45	RISE	Jaya Sukses Makmur Sentosa Tbk	2020	0	0
			2021	1	1
			2022	1	1
46	POLL	Pollux Properties Indonesia Tb	2020	1	1
			2021	0	0
			2022	1	1
47	LAND	Trimitra Propertindo Tbk.	2020	0	0
			2021	0	0
			2022	0	0
48	CITY	Natura City Developments Tbk.	2020	1	1
			2021	1	1
			2022	0	0

49	MPRO	Maha Properti Indonesia Tbk.	2020	1	1
			2021	0	0
			2022	0	0
50	SATU	Kota Satu Properti Tbk.	2020	0	0
			2021	0	0
			2022	0	0
51	URBN	Urban Jakarta Propertindo Tbk.	2020	1	1
			2021	1	1
			2022	1	1
52	POLI	Pollux Hotels Group Tbk.	2020	1	1
			2021	1	1
			2022	1	1
53	POSA	Bliss Properti Indonesia Tbk.	2020	0	0
			2021	0	0
			2022	0	0
54	PAMG	Bima Sakti Pertiwi Tbk.	2020	0	0
			2021	0	0
			2022	0	0
55	REAL	Repower Asia Indonesia Tbk.	2020	1	1
			2021	1	1
			2022	1	1

56	INDO	Royalindo Investa Wijaya Tbk.	2020	1	1
			2021	1	1
			2022	0	0
57	TRIN	Perintis Triniti Properti Tbk.	2020	1	1
			2021	0	0
			2022	1	1
58	DADA	Diamond Citra Propertindo Tbk.	2020	1	1
			2021	1	1
			2022	1	1
59	ASPI	Andalan Sakti Primaindo Tbk.	2020	0	0
			2021	0	0
			2022	0	0
60	AMAN	Makmur Berkah Amanda Tbk.	2020	1	1
			2021	1	1
			2022	1	1
61	KBAG	Karya Bersama Anugerah Tbk.	2020	1	1
			2021	1	1
			2022	1	1
62	BBSS	Bumi Benowo Sukses Sejahtera Tbk	2020	0	0
			2021	0	0
			2022	0	0

63	UANG	Pakuan Tbk.	2020	0	0
			2021	0	0
			2022	0	0
64	ATAP	Trimitra Prawara Goldland Tbk.	2020	1	1
			2021	1	1
			2022	1	1
65	ADCP	Adhi Commuter Properti Tbk.	2020	1	1
			2021	1	1
			2022	1	1
66	TRUE	Triniti Dinamik Tbk.	2020	1	1
			2021	0	0
			2022	1	1

Lampiran 6 Financial distress

N o .	Kod e Per usa haa n	Nama Perusa haan	T a h u n	Aset Lancar	Hutang Lancar	Modal Kerja	Total Aset	Laba Ditaha n	Laba/ Rugi Sebelu m bunga dan pajak	Nilai pasar modal (Total Equitas)	Total Liabilit as	Penjua lan/Pe ndapat an	X1	X2	X3	X4	X5	FD
1	PW ON	Pakuwo n Jati Tbk.	2 0 2 2 0	8.590.023. 831	4.336.6 98.236	4.253.3 25.595	26.458 .805.3 77	13.040 .262.3 72	1.148. 979.42 1	17.598. 695.27 1	8.860. 110.10 6	3.977. 211.31 1	0,16 075	0,49 285	0,04 343	1,98 628	0,15 032	0,17234 6
	PW ON		2 0 2 2 1	11.453.04 0.378	3.018.9 80.942	8.434.0 59.436	28.866 .081.1 29	14.421 .810.4 40	1.564. 246.04 4	19.178. 438.45 9	9.687. 642.67 0	5.713. 272.95 2	0,29 218	0,49 961	0,05 419	1,97 968	0,19 792	0,22189 3
	PW ON		2 0 2 2 2	12.253.46 6.079	2.633.5 00.064	9.619.9 66.015	30.602 .179.9 16	15.767 .007.0 60	1.840. 056.30 1	20.718. 276.01 1	9.883. 903.90 5	5.987. 432.70 7	0,31 436	0,51 522	0,06 013	2,09 616	0,19 565	0,22100 5
2	LP LI	Star Pacific Tbk	2 0 2 0 0	558.890.0 00.000	129.099 .000.00 0	429.791 .000.00 0	935.19 7.000. 000	-	(19.96 3.000. 000)	739.26 3.000.0 00	195.93 4.000. 000	14.937 .000.0 00	0,45 957	-	(0,02 135)	3,77 302	0,01 597	0,04340 5
	LP LI		2 0 2 2 1	679.725.0 00.000	10.417. 000.000	669.308 .000.00 0	974.07 9.000. 000	-	250.69 9.000. 000	961.87 4.000.0 00	12.195 .000.0 00	6.210. 000.00 0	0,68 712	-	0,25 737	78,8 7446	0,00 638	0,49635 4
	LP LI		2 0 2 2 2	818.135.0 00.000	12.473. 000.000	805.662 .000.00 0	1.125. 536.00 0.000	-	43.685 .000.0 00	1.111.3 77.000. 000	14.159 .000.0 00	25.021 .000.0 00	0,71 580	-	0,03 881	78,4 9262	0,02 223	0,50303 4

3	SM RA	Summar econ Agung Tbk.	2 0 2 0	11.888.91 7.644.000	8.359.1 55.158. 000	9.085.6 88.540. 000	24.922 .534.2 24.000	5.263. 964.31 7.000	243.28 8.162. 000	9.085.6 88.540. 000	15.836 .845.6 84.000	5.029. 984.09 9.000	0,36 456	0,21 121	0,00 976	0,57 371	0,20 182	0,21271 9
	SM RA		2 0 2 1	13.030.53 5.603.000	6.968.7 65.921. 000	11.230. 223.167 .000	26.049 .716.6 78.000	5.584. 576.74 4.000	546.96 1.720. 000	11.230. 223.16 7.000	14.819 .493.5 11.000	5.567. 912.57 7.000	0,43 111	0,21 438	0,02 100	0,75 780	0,21 374	0,22694 2
	SM RA		2 0 2 2	14.290.62 0.589.000	9.501.2 74.376. 000	11.750. 040.507 .000	28.433 .574.8 78.000	6.115. 325.62 7.000	774.64 9.362. 000	11.750. 040.50 7.000	16.683 .534.3 71.000	5.719. 396.23 9.000	0,41 325	0,21 507	0,02 724	0,70 429	0,20 115	0,21404 3
4	DA RT	Duta Anggad a Realty Tbk.	2 0 2 0	182.368.7 17.000	609.340 .883.00 0	2.914.1 08.781. 000	6.656. 120.98 2.000	874.12 7.479. 000	(394.0 21.709 .000)	2.914.1 08.781. 000	3.742. 012.20 1.000	324.13 1.001. 000	0,43 781	0,13 133	(0,05 920)	0,77 875	0,04 870	0,05845 9
	DA RT		2 0 2 1	188.892.8 61.000	1.287.0 69.124. 000	2.503.2 87.462. 000	6.604. 034.59 0.000	8.259. 625.00 0	(408.7 39.891 .000)	2.503.2 87.462. 000	4.100. 747.12 8.000	290.57 0.233. 000	0,37 905	0,00 125	(0,06 189)	0,61 045	0,04 400	0,05014 1
	DA RT		2 0 2 2	142.287.4 00.000	995.858 .912.00 0	2.082.3 46.272. 000	6.462. 680.09 7.000	8.477. 648.00 0	(405.4 06.112 .000)	2.082.3 46.272. 000	4.380. 333.82 5.000	330.15 5.372. 000	0,32 221	0,00 131	(0,06 273)	0,47 539	0,05 109	0,05570 2
5	RD TX	Roda Vivatex Tbk	2 0 2 0	307.484.3 83.047	111.942. 149.785	195.542 .233.26 2	2.971. 061.77 1.714	2.586. 631.25 6.588	236.95 5.002. 130	2.736.6 51.682. 675	234.41 0.089. 039	400.74 9.812. 577	0,06 582	0,87 061	0,07 975	11,6 7463	0,13 488	0,22040 7
	RD TX		2 0 2 1	464.028.0 04.432	146.965 .834.67 2	317.062 .169.76 0	3.161. 105.35 6.526	2.752. 486.62 9.715	196.38 4.936. 622	2.904.6 71.022. 728	256.43 4.333. 798	413.58 4.008. 445	0,10 030	0,87 074	0,06 213	11,3 2715	0,13 084	0,21411 1

	RD TX		2 0 2 2	698.376.7 82.276	265.294 .793.19 4	433.081 .989.08 2	3.387. 321.00 4.206	2.822. 536.95 4.745	272.10 3.914. 200	2.972.5 31.218. 537	414.78 9.785. 669	509.51 8.139. 997	0,12 785	0,83 327	0,08 033	7,16 636	0,15 042	0,20911 8
6	DIL D	Intiland Develop ment Tbk.	2 0 2 2 0	4.567.112. 486.680	4.357.5 99.682. 705	209.512 .803.97 5	15.701 .872.5 62.921	1.068. 996.56 6.394	120.01 5.949. 037	6.049.2 49.422. 919	9.552. 523.14 0.002	2.891. 368.39 6.351	0,01 334	0,06 808	0,00 764	0,63 326	0,18 414	0,18912 3
	DIL D		2 0 2 2 1	6.668.818. 368.239	6.489.2 47.592. 873	179.570 .775.36 6	16.460 .004.8 27.627	1.092. 044.76 2.672	51.698 .098.4 83	6.032.1 48.919. 731	10.429 .535.8 17.904	2.628. 631.84 1.339	0,01 091	0,06 635	0,00 314	0,57 837	0,15 970	0,16417 2
	DIL D		2 0 2 2 2	6.459.625. 889.455	6.191.3 13.428. 086	268.312 .461.36 9	16.351 .848.3 78.006	1.002. 160.38 5.212	259.16 2.210. 388	6.215.6 52.955. 420	10.136 .195.4 22.586	3.148. 754.96 6.275	0,01 641	0,06 129	0,01 585	0,61 321	0,19 256	0,19762 7
7	MT SM	Metro Realty Tbk.	2 0 2 2 0	22.399.61 6.199	14.484. 565.017	7.915.0 51.182	72.921 .362.0 51	(15.95 6.798. 401)	(7.178. 722.12 6)	45.104. 146.88 7	27.817 .215.1 64	22.905 .174.6 33	0,10 854	(0,21 882)	(0,09 844)	1,62 145	0,31 411	0,31851 3
	MT SM		2 0 2 2 1	35.841.99 3.100	15.589. 100.213	20.252. 892.887	69.927 .105.9 28	(18.35 9.523. 237)	30.327 .624	42.699. 016.92 1	27.228 .089.0 07	27.015 .774.7 78	0,28 963	(0,26 255)	0,00 043	1,56 820	0,38 634	0,39517 9
	MT SM		2 0 2 2 2	38.582.22 1.793	14.264. 621.563	24.317. 600.230	61.883 .551.3 10	(24.76 6.599. 211)	(5.435. 098.62 3)	36.285. 527.45 8	25.598 .023.8 52	21.747 .242.0 62	0,39 296	(0,40 021)	(0,08 783)	1,41 751	0,35 142	0,35579 0
8	PLI N	Plaza Indonesi a Realty Tbk.	2 0 2 2 0	1.234.393. 310.000	418.601 .976.00 0	815.791 .334.00 0	11.815. 911.49 1.000	9.364. 282.82 6.000	(569.4 72.722 .000)	10.653. 586.79 4.000	1.162. 324.69 7.000	927.49 5.382. 000	0,06 904	0,79 251	(0,04 820)	9,16 576	0,07 850	0,14374 5

	PLI N		2 0 2 1	1.180.759. 128.000	457.680 .363.00 0	723.078 .765.00 0	11.971. 692.55 5.000	9.650. 151.20 7.000	503.63 4.642. 000	10.797. 455.17 5.000	1.174. 237.38 0.000	871.49 9.152. 000	0,06 040	0,80 608	0,04 207	9,19 529	0,07 280	0,14129 4
	PLI N		2 0 2 2 2	1.285.035. 046.000	580.745 .662.00 0	704.289 .384.00 0	12.369 .620.3 91.000	9.897. 768.82 6.000	579.35 6.012. 000	11.045. 072.79 4.000	1.324. 547.59 7.000	1.096. 117.30 8.000	0,05 694	0,80 017	0,04 684	8,33 875	0,08 861	0,15198 9
9	MD LN	Modernl and Realty Tbk.	2 0 2 2 0	2.388.191. 472.756	9.295.1 20.926. 887	(6.906.9 29.454. 131)	14.850 .039.3 89.857	1.990. 852.71 1.547	(1.730. 139.90 3.433)	4.220.2 08.243. 185	10.629 .831.1 46.672	711.70 3.029. 356	(0,46 511)	0,13 406	(0,11 651)	0,39 702	0,04 793	0,04271 1
	MD LN		2 0 2 2 1	3.395.417. 292.613	3.469.2 12.455. 512	(73.795. 162.899)	14.139 .537.3 49.795	1.955. 057.48 7.878	83.570 .172.6 59	4.184.6 97.758. 081	10.359 .842.2 02.713	1.891. 976.95 8.458	(0,00 522)	0,13 827	0,00 591	0,40 393	0,13 381	0,13816 6
	MD LN		2 0 2 2 2	2.415.645. 618.545	1.814.9 16.817. 849	600.728 .800.69 6	12.256 .168.8 74.943	1.979. 665.72 1.957	37.485 .845.8 06	4.225.5 33.402. 410	9.303. 503.37 2.835	965.87 1.964. 038	0,04 901	0,16 152	0,00 306	0,45 419	0,07 881	0,08440 4
1 0	CT RA	Ciputra Develop ment Tbk.	2 0 2 2 0	20.645.59 6.000.000	11.609. 414.000 .000	9.036.1 82.000. 000	39.255 .187.0 00.000	7.134. 584.00 0.000	1.659. 121.00 0.000	17.457. 528.00 0.000	21.797 .659.0 00.000	8.070. 737.00 0.000	0,23 019	0,18 175	0,04 227	0,80 089	0,20 560	0,21689 8
	CT RA		2 0 2 2 1	21.916.84 0.000.000	10.963. 375.000 .000	10.953. 465.000 .000	40.668 .411.00 0.000	8.711. 360.00 0.000	2.396. 714.00 0.000	19.394. 197.00 0.000	21.274 .214.0 00.000	9.729. 651.00 0.000	0,26 934	0,21 420	0,05 893	0,91 163	0,23 924	0,25265 0
	CT RA		2 0 2 2 2	23.571.97 4.000.000	10.780. 802.000 .000	12.791. 172.000 .000	41.902 .382.0 00.000	10.314 .215.0 00.000	2.309. 573.00 0.000	20.912. 932.00 0.000	20.989 .450.0 00.000	9.126. 799.00 0.000	0,30 526	0,24 615	0,05 512	0,99 635	0,21 781	0,23249 9

1 1	JRP T	Jaya Real Property Tbk.	2 0 2 0	4.189.170. 733.000	3.244.8 09.938. 000	944.360 .795.00 0	11.481. 521.26 5.000	6.563. 042.54 6.000	1.067. 078.59 5.000	7.875.0 84.383. 000	3.606. 436.88 2.000	2.184. 941.98 6.000	0,08 225	0,57 162	0,09 294	2,18 362	0,19 030	0,21526 9
	JRP T		2 0 2 1	3.372.963. 980.000	3.283.2 08.945. 000	89.755. 035.000	11.748. 147.83 4.000	7.862. 170.85 5.000	797.81 7.044. 000	8.153.7 93.184. 000	3.594. 354.65 0.000	2.174. 343.05 0.000	0,00 764	0,66 923	0,06 791	2,26 850	0,18 508	0,21020 7
	JRP T		2 0 2 2	3.420.467. 433.000	3.390.1 50.461. 000	30.316. 972.000	12.251 .800.5 00.000	7.639. 781.16 2.000	892.86 1.723. 000	8.632.0 45.673. 000	3.619. 754.82 7.000	2.258. 974.45 0.000	0,00 247	0,62 356	0,07 288	2,38 470	0,18 438	0,20966 7
1 2	OM RE	Indonesi a Prima Property Tbk	2 0 2 0	243.280.5 19.661	279.267 .714.07 8	(35.987. 194.417)	4.133. 988.67 4.027	-	(214.1 50.769 .854)	3.549.9 25.412. 734	584.06 3.261. 293	72.735 .015.0 93	(0,00 871)	-	(0,05 180)	6,07 798	0,01 759	0,05223 1
	OM RE		2 0 2 1	279.230.9 50.856	571.929 .180.06 2	(292.69 8.229.2 06)	4.109. 123.84 2.700	-	(169.6 08.815 .600)	3.385.6 27.450. 470	723.49 6.392. 230	85.195 .697.6 93	(0,07 123)	-	(0,04 128)	4,67 954	0,02 073	0,04657 3
	OM RE		2 0 2 2	321.382.8 46.875	710.135 .539.22 8	(388.75 2.692.3 53)	3.989. 682.80 4.521	-	(235.5 34.714 .310)	3.162.0 53.683. 507	827.62 9.121. 014	88.296 .513.4 47	(0,09 744)	-	(0,05 904)	3,82 062	0,02 213	0,04191 5
1 3	DU TI	Duta Pertiwi Tbk	2 0 2 0	6.073.849. 342.913	1.900.3 03.058. 105	4.173.5 46.284. 808	13.753 .624.7 38.885	7.060. 035.42 7.999	640.82 6.951. 818	10.330. 221.93 4.232	3.423. 402.80 4.653	1.724. 797.53 5.246	0,30 345	0,51 332	0,04 659	3,01 753	0,12 541	0,15575 2
	DU TI		2 0 2 1	7.924.474. 668.931	2.425.8 33.181. 007	5.498.6 41.487. 924	15.308 .923.4 47.779	7.726. 266.57 3.848	731.32 2.788. 012	10.951. 489.32 6.955	4.347. 434.12 0.813	2.177. 783.40 4.033	0,35 918	0,50 469	0,04 777	2,51 907	0,14 226	0,17018 0

	DU TI		2 0 2 2	8.165.460. 067.447	3.354.9 12.498. 892	4.810.5 47.568. 555	15.586 .178.0 93.951	7.770. 324.74 5.798	848.35 5.149. 032	10.920. 240.35 5.388	4.659. 937.73 8.573	3.017. 085.55 1.871	0,30 864	0,49 854	0,05 443	2,34 343	0,19 357	0,21992 1
1 4	PU DP	Pudjiadi Prestige Tbk.	2 0 2 0	239.235.4 11.468	32.460. 422.625	206.774 .988.84 3	521.63 2.697. 211	181.48 8.644. 716	(19.19 7.564. 905)	317.35 2.279.2 96	204.28 0.317. 915	55.610 .141.9 99	0,39 640	0,34 792	(0,03 680)	1,55 351	0,10 661	0,12423 6
	PU DP		2 0 2 1	231.727.3 05.908	25.169. 388.600	206.557 .917.30 8	492.00 3.943. 529	163.62 2.476. 061	(14.61 4.332. 242)	301.45 7.884.3 76	190.54 6.059. 153	55.258 .490.6 02	0,41 983	0,33 256	(0,02 970)	1,58 207	0,112 31	0,13040 7
	PU DP		2 0 2 2	384.736.9 11.662	63.177. 226.921	321.559 .684.74 1	651.36 9.072. 120	442.55 8.194. 307	290.17 7.284. 148	581.23 8.169.3 96	70.130 .902.7 24	471.45 0.188. 226	0,49 367	0,67 943	0,44 549	8,28 790	0,72 378	0,80292 4
1 5	KIJ A	Kawasa n Industri Jababek a Tbk.	2 0 2 0	8.519.726. 344.155	1.378.7 61.274. 765	7.140.9 65.069. 390	12.200 .175.9 79.870	1.947. 908.98 7.384	37.485 .058.7 42	6.260.2 54.508. 581	5.939. 921.47 1.289	2.396. 086.01 7.034	0,58 532	0,15 966	0,00 307	1,05 393	0,19 640	0,21188 5
	KIJ A		2 0 2 1	8.638.908. 717.781	1.370.1 49.276. 793	7.268.7 59.440. 988	12.292 .090.3 30.026	1.942. 693.69 8.436	100.33 0.430. 110	6.372.0 10.371. 083	5.920. 079.95 8.943	2.490. 256.21 1.002	0,59 134	0,15 804	0,00 816	1,07 634	0,20 259	0,21842 4
	KIJ A		2 0 2 2	8.964.904. 133.457	1.985.4 58.651. 793	6.979.4 45.481. 664	13.110. 459.38 3.600	1.878. 658.58 5.757	48.892 .233.2 42	6.505.3 75.560. 067	6.605. 083.82 3.533	2.720. 261.37 2.924	0,53 236	0,14 329	0,00 373	0,98 490	0,20 749	0,22170 7
1 6	SM DM	Suryam as Dutama kmur Tbk.	2 0 2 0	920.069.3 06.444	366.957 .816.96 9	553.111. 489.475	3.201. 910.90 4.021	-	18.502 .546.8 81	2.648.0 05.601. 975	553.90 5.302. 046	386.54 1.149. 826	0,17 274	-	0,00 578	4,78 061	0,12 072	0,15154 9

	SM DM		2 0 2 1	1.029.230. 974.889	433.228 .532.97 6	596.002 .441.91 3	3.303. 511.72 3.151	-	119.28 9.897. 200	2.779.5 16.465. 681	523.99 5.257. 470	567.05 2.209. 003	0,18 041	-	0,03 611	5,30 447	0,17 165	0,20666 3
	SM DM		2 0 2 2	1.152.982. 179.278	371.360 .766.37 2	781.621 .412.90 6	3.423. 278.47 0.836	-	181.42 1.560. 158	2.959.3 04.778. 402	463.97 3.592. 434	566.40 2.723. 465	0,22 833	-	0,05 300	6,37 818	0,16 546	0,20804 9
1 7	BIP P	Bhuwan atala Indah Permai Tbk.	2 0 2 0	987.418.7 70.826	378.439 .919.10 5	608.978 .851.72 1	2.126. 525.33 0.314	-	110.33 0.257. 649	1.206.9 43.891. 304	919.58 1.439. 010	529.83 9.404. 669	0,28 637	-	0,05 188	1,31 249	0,24 916	0,26193 2
	BIP P		2 0 2 1	984.765.8 63.843	366.079 .648.18 8	618.686 .215.65 5	2.044. 686.72 5.854	-	30.728 .163.4 96	1.155.1 08.211. 593	889.57 8.514. 261	293.99 1.355. 499	0,30 258	-	0,01 503	1,29 849	0,14 378	0,15555 7
	BIP P		2 0 2 2	573.208.6 54.112	247.729 .876.36 8	325.478 .777.74 4	806.38 4.409. 413	-	34.104 .942.8 46	1.081.9 52.097. 344	247.72 9.876. 368	327.32 0.863. 485	0,40 363	-	0,04 229	4,36 747	0,40 591	0,43795 0
1 8	ELT Y	Bakriela nd Develop ment Tbk.	2 0 2 0	2.702.974. 000.000	2.481.5 49.000. 000	221.425 .000.00 0	11.823. 436.00 0.000	-	(325.2 50.000 .000)	8.435.7 92.000. 000	3.387. 644.00 0.000	616.21 1.000. 000	0,01 873	-	(0,02 751)	2,49 016	0,05 212	0,06632 4
	ELT Y		2 0 2 1	2.742.719. 000.000	2.666.1 28.000. 000	76.591. 000.000	11.681. 203.00 0.000	-	(269.1 29.000 .000)	8.147.6 35.000. 000	3.533. 568.00 0.000	784.41 0.000. 000	0,00 656	-	(0,02 304)	2,30 578	0,06 715	0,08023 7
	ELT Y		2 0 2 2	2.667.546. 000.000	2.116.8 86.000. 000	550.660 .000.00 0	9.913. 459.00 0.000	-	(24.25 9.000. 000)	7.241.8 47.000. 000	2.671. 612.00 0.000	218.53 8.000. 000	0,05 555	-	(0,00 245)	2,71 067	0,02 204	0,03887 2

19	LP KR	Lippo Karawaci Tbk.	2020	33.078.230.000.000	10.573.858.000.000	22.504.372.000.000	51.865.480.000.000	-	(9.310.773.000.000)	23.573.655.000.000	28.291.825.000.000	11.966.299.000.000	0,43390	-	(0,17952)	0,83323	0,23072	0,234769
	LP KR		20221	31.374.902.000.000	9.605.967.000.000	21.768.935.000.000	52.080.936.000.000	-	(1.108.251.000.000)	22.486.009.000.000	29.594.927.000.000	16.529.816.000.000	0,41798	-	(0,02128)	0,75979	0,31739	0,325942
	LP KR		20222	29.144.101.000.000	9.325.960.000.000	19.818.141.000.000	49.870.897.000.000	-	(1.893.616.000.000)	19.139.891.000.000	30.731.006.000.000	14.808.570.000.000	0,39739	-	(0,03797)	0,62282	0,29694	0,303894
20	LP CK	Lippo Cikarang Tbk	2020	6.755.890.000.000	2.158.098.000.000	4.597.792.000.000	9.719.570.000.000	-	(3.604.406.000.000)	6.579.162.000.000	3.140.408.000.000	1.844.373.000.000	0,47304	-	(0,37084)	2,09500	0,18976	0,195578
	LP CK		20221	6.226.638.000.000	1.966.681.000.000	4.259.957.000.000	9.134.537.000.000	-	175.972.000.000	6.406.946.000.000	2.727.591.000.000	1.844.739.000.000	0,46636	-	0,01926	2,34894	0,20195	0,222076
	LP CK		20222	6.341.540.000.000	1.878.838.000.000	4.462.702.000.000	9.349.613.000.000	-	339.216.000.000	6.695.171.000.000	2.654.442.000.000	1.267.725.000.000	0,47731	-	0,03628	2,52225	0,13559	0,157514
21	BK SL	Sentul City Tbk.	2020	4.588.731.043.660	3.270.161.549.357	1.318.569.494.303	18.371.229.973.821	473.417.222.828	(554.143.697.854)	10.250.098.967.395	8.121.131.006.426	451.847.726.952	0,07177	0,02577	(0,03016)	1,26215	0,02460	0,032370
	BK SL		20221	4.688.435.244.197	1.692.127.805.105	2.996.307.439.092	16.654.989.338.161	741.193.989.568	230.374.807.760	10.486.049.543.695	6.168.939.794.466	910.709.348.365	0,17990	0,04450	0,01383	1,69981	0,05468	0,068063

	BK SL		2 0 2 2	4.481.703. 360.284	2.216.4 35.731. 961	2.265.2 67.628. 323	16.721 .760.2 63.807	581.27 9.230. 724	(165.8 44.631 .767)	10.323. 210.84 0.150	6.398. 549.42 3.657	672.30 0.266. 688	0,13 547	0,03 476	(0,00 992)	1,61 337	0,04 021	0,05163 0
2 2	RB MS	Ristia Bintang Mahkot asejati T	2 0 2 0	103.726.8 49.704	49.986. 583.175	53.740. 266.529	760.44 5.865. 842	(70.70 6.634. 640)	(43.98 9.247. 732)	559.75 0.108.5 73	200.69 5.757. 269	25.316 .005.2 86	0,07 067	(0,09 298)	(0,05 785)	2,78 905	0,03 329	0,04762 9
	RB MS		2 0 2 1	94.977.78 1.333	34.013. 707.388	60.964. 073.945	771.09 6.800. 598	(93.72 4.479. 459)	(22.36 4.117. 769)	556.14 3.509.7 59	214.95 3.290. 839	44.538 .508.2 42	0,07 906	(0,12 155)	(0,02 900)	2,58 728	0,05 776	0,07151 6
	RB MS		2 0 2 2	83.889.31 4.690	41.726. 958.094	42.162. 356.596	717.60 6.761. 078	(132.9 30.134 .547)	(37.12 4.911. 702)	518.66 6.624.3 00	198.94 0.136. 778	115.90 6.538. 007	0,05 875	(0,18 524)	(0,05 173)	2,60 715	0,16 152	0,17340 4
2 3	FM II	Fortune Mate Indonesi a Tbk	2 0 2 0	267.196.9 24.710	81.634. 525.401	185.562 .399.30 9	870.70 7.453. 070	347.87 9.003. 726	(168.7 31.033)	625.18 2.803.1 76	245.52 4.649. 894	51.320 .798.9 15	0,21 312	0,39 954	(0,00 019)	2,54 631	0,05 894	0,08230 5
	FM II		2 0 2 1	248.069.2 47.814	193.806 .868.88 0	54.262. 378.934	869.03 0.674. 625	356.43 7.331. 557	9.921. 736.51 5	635.69 8.367.0 58	233.33 2.307. 567	52.738 .265.8 83	0,06 244	0,41 016	0,01 142	2,72 443	0,06 069	0,08384 0
	FM II		2 0 2 2	194.478.4 86.688	68.336. 742.190	126.141 .744.49 8	752.86 5.843. 071	373.73 1.928. 180	18.621 .524.5 94	651.99 7.884.3 87	100.86 7.958. 685	52.372 .680.1 39	0,16 755	0,49 641	0,02 473	6,46 388	0,06 956	0,11805 5
2 4	GM TD	Gowa Makass ar Tourism Develop m	2 0 2 0	466.605.5 08.681	335.120 .216.07 3	131.485 .292.60 8	987.32 3.142. 096	-	(105.4 98.825 .152)	584.93 8.806.9 90	402.38 4.335. 106	171.57 9.489. 556	0,13 317	-	(0,10 685)	1,45 368	0,17 378	0,18040 3

	GM TD		2 0 2 1	493.500.6 38.906	290.368 .704.87 5	203.131 .934.03 1	1.072. 934.63 6.699	-	(27.04 2.012. 109)	557.07 2.823.0 84	515.86 1.813. 615	141.83 3.536. 671	0,18 932	-	(0,02 520)	1,07 989	0,13 219	0,13997 9
	GM TD		2 0 2 2 2	497.830.8 75.088	366.956 .051.46 7	130.874 .823.62 1	1.160. 940.48 5.132	-	9.388. 244.96 7	566.43 6.554.5 28	594.50 3.930. 604	322.36 8.818. 129	0,11 273	-	0,00 809	0,95 279	0,27 768	0,28473 8
2 5	INP P	Indonesi an Paradise Property Tbk,	2 0 2 2 0	755.878.2 24.090	201.665 .590.13 4	554.212 .633.95 6	7.657. 106.25 1.566	-	(510.3 05.466 .541)	5.772.0 41.422. 414	1.885. 064.82 9.152	397.04 9.609. 531	0,07 238	-	(0,06 664)	3,06 199	0,05 185	0,06884 3
	INP P		2 0 2 2 1	1.717.754. 709.377	504.518 .233.15 3	1.213.2 36.476. 224	8.745. 700.24 4.235	-	(54.20 6.954. 736)	5.718.1 88.879. 503	3.027. 911.36 4.432	427.67 7.089. 386	0,13 872	-	(0,00 620)	1,88 849	0,04 890	0,06164 4
	INP P		2 0 2 2 2	2.077.355. 068.561	663.049 .526.35 5	1.414.3 05.542. 206	9.163. 821.17 8.882	-	59.398 .193.0 15	5.739.8 89.962. 764	3.423. 931.21 6.118	955.54 1.184. 718	0,15 434	-	0,00 648	1,67 640	0,10 427	0,11629 3
2 6	BK DP	Bukit Darmo Property Tbk	2 0 2 2 0	86.926.32 3.534	171.661 .406.29 3	(84.735. 082.759)	790.84 0.175. 521	-	(5.722. 957.87 2)	481.33 0.909.9 33	309.50 9.265. 589	10.412 .150.7 08	(0,10 715)	-	(0,00 724)	1,55 514	0,01 317	0,02095 9
	BK DP		2 0 2 2 1	89.503.88 0.200	315.646 .852.21 4	(226.14 2.972.0 14)	791.64 1.870. 615	-	(11.11 5.502. 955)	469.91 9.614.1 22	321.72 2.256. 490	4.635. 562.80 4	(0,28 566)	-	(0,01 404)	1,46 064	0,00 586	0,01072 2
	BK DP		2 0 2 2 2	90.973.84 3.427	331.826 .636.78 3	(240.85 2.793.3 56)	777.97 5.969. 900	-	(4.023. 508.53 3)	441.78 5.550.1 91	336.19 0.419. 708	10.991 .115.14 9	(0,30 959)	-	(0,00 517)	1,31 409	0,01 413	0,01811 3

27	GP RA	Perdana Gapurap rima Tbk.	2020	1.453.805. 827.200	409.260 .780.29 5	1.044.5 45.046. 905	1.727. 361.67 6.947	465.47 3.231. 978	35.550 .675.2 29	1.053.2 47.818. 677	674.11 3.858. 270	323.79 7.082. 016	0,60 471	0,26 947	0,02 058	1,56 242	0,18 745	0,20834 7
	GP RA		20221	1.379.043. 374.866	464.080 .854.95 6	914.962 .519.91 0	1.760. 551.46 2.449	520.30 4.358. 367	51.128 .043.9 50	1.105.9 12.907. 155	654.63 8.555. 294	446.74 9.184. 612	0,51 970	0,29 553	0,02 904	1,68 935	0,25 376	0,27497 0
	GP RA		20222	1.414.460. 893.136	478.523 .126.15 7	935.937 .766.97 9	1.781. 355.64 4.223	589.47 0.080. 320	77.391 .754.1 71	1.178.4 98.310. 599	602.85 7.333. 624	370.37 6.407. 242	0,52 541	0,33 091	0,04 345	1,95 485	0,20 792	0,23181 1
28	AS RI	Alam Sutera Realty Tbk.	20220	2.156.001. 152.000	3.198.1 61.431. 000	(1.042.1 60.279. 000)	21.226 .814.8 71.000	6.735. 849.57 4.000	(960.0 29.370 .000)	9.386.1 47.910. 000	11.840. 666.96 1.000	1.413. 251.96 1.000	(0,04 910)	0,31 733	(0,04 523)	0,79 270	0,06 658	0,07362 9
	AS RI		20221	3.034.403. 543.000	3.633.2 63.428. 000	(598.85 9.885.0 00)	21.933 .974.7 14.000	6.888. 454.85 5.000	158.47 9.487. 000	9.536.0 91.236. 000	12.397 .883.4 78.000	2.847. 323.71 7.000	(0,02 730)	0,31 405	0,00 723	0,76 917	0,12 981	0,13860 6
	AS RI		20222	3.636.178. 310.000	3.717.7 03.477. 000	(81.525. 167.000)	22.298 .925.2 71.000	7.973. 214.23 5.000	1.106. 143.11 1.000	10.642. 624.56 5.000	11.656. 300.70 6.000	4.493. 531.25 9.000	(0,00 366)	0,35 756	0,04 961	0,91 304	0,20 151	0,21338 9
29	BA PA	Bekasi Asri Pemula Tbk.	20220	107.744.6 36.327	7.445.3 81.494	100.299 .254.83 3	142.30 6.771. 029	-	(3.701. 922.02 5)	134.20 7.847.6 70	8.098. 923.35 9	9.518. 983.28 4	0,70 481	-	(0,02 601)	16,5 7107	0,06 689	0,17384 9
	BA PA		20221	106.400.6 39.866	6.843.2 48.577	99.557. 391.289	139.57 0.998. 335	-	(2.015. 298.51 0)	132.39 9.912.4 96	7.171. 085.83 9	6.194. 779.68 3	0,71 331	-	(0,01 444)	18,4 6302	0,04 438	0,16320 1

	BA PA		2 0 2 2	22.845.37 0.858	6.382.7 87.788	16.462. 583.070	135.43 4.013. 488	-	(3.683. 710.84 3)	128.84 4.921.1 95	6.589. 092.29 3	3.716. 043.98 3	0,12 155	-	(0,02 720)	19,5 5427	0,02 744	0,14529 7
3 0	BS DE	Bumi Serpong Damai Tbk.	2 0 2 0	28.364.29 3.488.112	11.832. 682.024 .655	16.531. 611.463 .457	60.862 .926.5 86.750	20.982 .036.7 69.142	496.21 6.734. 944	34.471. 102.47 5.824	26.391 .824.11 0.926	6.180. 589.08 6.059	0,27 162	0,34 474	0,00 815	1,30 613	0,10 155	0,11763 9
	BS DE		2 0 2 1	28.397.86 0.868.620	10.967. 892.740 .436	17.429. 968.128 .184	61.469 .712.1 65.656	22.374 .205.4 90.250	1.547. 006.48 9.870	35.893. 717.01 3.842	25.575 .995.1 51.814	7.654. 802.25 0.986	0,28 355	0,36 399	0,02 517	1,40 341	0,12 453	0,14215 5
	BS DE		2 0 2 2	29.586.67 6.145.282	11.332. 854.264 .009	18.253. 821.881 .273	64.999 .403.4 80.787	24.786 .157.8 98.681	2.661. 691.65 4.486	38.045. 436.12 7.815	26.953 .967.3 52.972	10.235 .479.9 55.727	0,28 083	0,38 133	0,04 095	1,41 150	0,15 747	0,17584 2
3 1	MK PI	Metropo litan Kentjan a Tbk.	2 0 2 0	879.975.4 78.975	939.808 .397.41 6	(59.832. 918.441)	7.622. 918.06 5.733	5.613. 912.34 3.694	195.12 1.154. 261	5.607.2 98.699. 580	2.015. 619.36 6.153	1.219. 793.94 9.348	(0,00 785)	0,73 645	0,02 560	2,78 192	0,16 002	0,18760 9
	MK PI		2 0 2 1	1.032.021. 454.100	1.059.7 62.104. 835	(27.740. 650.735)	7.994. 282.43 2.092	5.837. 156.39 6.880	301.93 2.238. 477	5.836.3 37.461. 790	2.157. 944.97 0.302	1.318. 001.42 8.423	(0,00 347)	0,73 017	0,03 777	2,70 458	0,16 487	0,19235 8
	MK PI		2 0 2 2	1.324.273. 038.925	1.129.4 84.734. 354	194.788 .304.57 1	8.155. 939.00 4.812	6.426. 577.82 4.684	695.74 1.419. 620	6.429.6 17.047. 075	1.726. 321.95 7.737	1.950. 931.78 0.269	0,02 388	0,78 796	0,08 530	3,72 446	0,23 920	0,27544 5
3 2	BCI P	Bumi Citra Permai Tbk.	2 0 2 0	395.767.9 84.972	308.300 .895.92 5	87.467. 089.047	909.26 4.462. 663	286.99 8.081. 286	14.608 .034.5 97	446.59 2.008.7 38	462.67 2.453. 926	73.155 .228.1 43	0,09 620	0,31 564	0,01 607	0,96 524	0,08 046	0,09227 0

	BCI P		2 0 2 1	347.736.8 55.343	101.144 .035.42 2	246.592 .819.92 1	887.07 3.065. 396	285.44 5.000. 138	3.533. 027.93 6	446.69 8.141.8 02	440.37 4.923. 594	60.409 .520.2 63	0,27 798	0,32 178	0,00 398	1,01 436	0,06 810	0,08209 0
	BCI P		2 0 2 2	366.321.3 32.034	81.907. 072.930	284.414 .259.10 4	884.03 4.513. 122	301.00 9.168. 145	19.307 .624.4 16	463.74 5.686.7 69	420.28 8.826. 352	93.742 .996.2 07	0,32 172	0,34 049	0,02 184	1,10 340	0,10 604	0,12190 3
3 3	AP LN	Agung Podomo ro Land Tbk.	2 0 2 0	11.676.57 6.495.000	6.158.9 11.981. 000	5.517.6 64.514. 000	30.391 .359.9 56.000	4.758. 954.96 4.000	207.01 2.241. 000	11.355. 225.03 4.000	19.036 .134.9 22.000	4.956. 324.69 6.000	0,18 155	0,15 659	0,00 681	0,59 651	0,16 308	0,17109 5
	AP LN		2 0 2 1	11.958.89 1.761.000	7.314.3 45.544. 000	4.644.5 46.217. 000	29.611. 111.19 3.000	4.108. 595.39 6.000	(457.6 26.634 .000)	10.539. 777.68 0.000	19.071 .333.5 13.000	4.256. 245.34 5.000	0,15 685	0,13 875	(0,01 545)	0,55 265	0,14 374	0,15022 5
	AP LN		2 0 2 2	11.303.38 6.748.000	5.771.5 55.207. 000	5.531.8 31.541. 000	28.617 .781.7 41.000	6.103. 512.43 1.000	2.324. 692.32 5.000	12.469. 561.08 0.000	16.148 .220.6 61.000	8.663. 824.98 8.000	0,19 330	0,21 328	0,08 123	0,77 219	0,30 274	0,31505 9
3 4	EM DE	Megapo litan Develop ments Tbk.	2 0 2 0	1.951.247. 307.718	997.763 .447.55 4	953.483 .860.16 4	2.454. 054.27 3.495	-	(58.61 7.691. 066)	540.36 1.519.9 39	1.905. 692.79 4.656	85.664 .403.5 52	0,38 853	-	(0,02 389)	0,28 355	0,03 491	0,04044 8
	EM DE		2 0 2 1	1.488.507. 549.729	1.001.2 30.817. 402	487.276 .732.32 7	3.720. 638.99 0.790	-	1.051. 267.02 0.904	1.894.9 50.913. 099	2.033. 600.07 7.691	173.51 0.721. 755	0,13 097	-	0,28 255	0,93 182	0,04 663	0,06307 5
	EM DE		2 0 2 2	1.502.657. 683.212	1.095.2 51.094. 706	407.406 .588.50 6	3.743. 751.73 7.058	-	(68.38 1.092. 336)	1.626.2 51.802. 825	2.117.4 99.934 .233	153.44 1.610. 795	0,10 882	-	(0,01 827)	0,76 801	0,04 099	0,04625 6

35	MT LA	Metropolitan Land Tbk.	2020	3.228.851.000.000	1.225.524.000.000	2.003.327.000.000	5.932.483.000.000	2.779.191.000.000	286.448.000.000	4.076.937.000.000	1.855.546.000.000	1.110.650.000.000	0,33769	0,46847	0,04828	2,19716	0,18722	0,212415
	MT LA		20221	3.386.270.000.000	1.391.162.000.000	1.995.108.000.000	6.409.548.000.000	3.094.780.000.000	382.778.000.000	4.406.174.000.000	2.003.374.000.000	1.199.074.000.000	0,31127	0,48284	0,05972	2,19938	0,18708	0,212551
	MT LA		20222	3.806.290.000.000	1.437.529.000.000	2.368.761.000.000	6.735.895.000.000	3.423.021.000.000	419.425.000.000	4.754.672.000.000	1.981.223.000.000	1.384.828.000.000	0,35166	0,50818	0,06227	2,39987	0,20559	0,233172
36	BE ST	Bekasi Fajar Industrial Estate	2020	2.722.827.270.198	258.669.858.995	2.464.157.411.203	6.282.180.229.732	2.967.437.496.155	(113.803.315.040)	4.356.657.103.651	1.925.523.126.081	242.320.700.845	0,39225	0,47236	(0,01812)	2,26258	0,03857	0,062832
	BE ST		20221	2.512.714.351.541	432.585.170.220	2.080.129.181.321	6.046.212.385.412	2.904.718.685.404	(69.339.589.982)	4.293.897.345.417	1.752.315.039.995	229.835.755.986	0,34404	0,48042	(0,01147)	2,45041	0,03801	0,063154
	BE ST		20222	2.587.148.796.402	279.952.124.627	2.307.196.671.775	6.078.468.909.026	2.939.345.317.094	35.795.636.679	4.328.504.067.271	1.749.964.841.755	542.834.010.731	0,37957	0,48357	0,00589	2,47348	0,08930	0,115575
37	NIR O	City Retail Developments Tbk.	2020	2.614.304.555.067	1.236.406.020.273	1.377.898.534.794	10.608.390.520.541	(170.941.138.102)	158.450.548.559	6.589.326.198.353	1.236.406.020.273	529.195.143.400	0,12989	(0,01611)	0,01494	5,32942	0,04988	0,083637
	NIR O		20221	2.665.187.274.859	895.623.500.687	1.769.563.774.172	11.691.071.599.377	(229.860.045.062)	(161.611.928.565)	6.427.221.923.649	5.263.849.675.728	732.650.579.963	0,15136	(0,01966)	(0,01382)	1,22101	0,06267	0,071016

	NIR O		2 0 2 2	2.782.747. 556.795	2.047.1 23.049. 969	735.624 .506.82 6	12.930 .967.6 94.757	(398.4 75.878 .465)	(355.4 90.918 .415)	6.088.9 48.510. 139	6.842. 019.18 4.618	908.45 3.615. 821	0,05 689	(0,03 082)	(0,02 749)	0,88 993	0,07 025	0,07486 7
3 8	TA RA	Agung Semesta Sejahter a Tbk.	2 0 2 0	11.529.14 1.728	44.834. 819.421	(33.305. 677.693)	1.086. 597.47 1.370	7.339. 236.80 5	(12.54 7.995. 411)	1.041.1 95.429. 921	45.402 .041.4 49	8.918. 828.41 3	(0,03 065)	0,00 675	(0,01 155)	22,9 3279	0,00 821	0,14514 2
	TA RA		2 0 2 1	35.297.09 7.624	22.071. 976.952	13.225. 120.672	1.085. 232.56 4.474	27.847 .573.9 04	21.430 .197.8 91	1.062.6 88.781. 609	22.543 .782.8 65	47.807 .714.5 24	0,01 219	0,02 566	0,01 975	47,1 3888	0,04 405	0,32799 9
	TA RA		2 0 2 2	29.688.25 3.807	20.069. 386.892	9.618.8 66.915	1.080. 248.72 5.557	24.240 .502.3 47	(5.070. 856.91 3)	1.069.8 41.448. 608	20.607 .200.0 61	2.727. 372.00 0	0,00 890	0,02 244	(0,00 469)	51,9 1591	0,00 252	0,31428 4
3 9	PP RO	PP Properti Tbk.	2 0 2 0	11.490.84 4.438.332	6.760.1 91.759. 915	4.730.6 52.678. 417	18.588 .970.4 71.992	75.204 .803.7 25	107.53 2.925. 668	4.544.2 19.996. 632	14.044 .750.4 75.360	2.075. 242.42 1.357	0,25 449	0,00 405	0,00 578	0,32 355	0,111 64	0,11676 9
	PP RO		2 0 2 1	13.368.11 6.150.617	7.562.3 56.662. 423	5.805.7 59.488. 194	21.086 .427.0 83.575	62.807 .526.4 38	22.725 .420.5 19	4.498.1 43.793. 320	16.588 .283.2 90.255	862.46 4.587. 830	0,27 533	0,00 298	0,00 108	0,27 116	0,04 090	0,04586 9
	PP RO		2 0 2 2	13.226.79 8.633.937	7.637.3 04.658. 687	5.589.4 93.975. 250	21.812 .999.4 48.669	317.70 5.965. 698	25.310 .041.9 86	4.555.5 64.002. 892	17.257 .435.4 45.777	1.704. 677.63 4.556	0,25 625	0,01 456	0,00 116	0,26 398	0,07 815	0,08297 2
4 0	DM AS	Puradelt a Lestari Tbk.	2 0 2 0	3.741.930. 229.375	1.166.9 78.278. 476	2.574.9 51.950. 899	6.752. 233.24 0.104	314.97 8.510. 263	1.061. 800.84 0.880	1.361.3 00.006. 890	1.224. 176.08 9.310	2.629. 300.30 0.189	0,38 135	0,04 665	0,15 725	1,11 201	0,38 940	0,40609 8

	DM AS		2 0 2 1	3.165.390. 132.316	700.412 .191.93 9	2.464.9 77.940. 377	6.113.9 41.603 .354	137.63 7.322. 328	730.89 8.148. 439	5.351.1 73.180. 680	762.76 8.422. 674	1.440. 736.81 9.516	0,40 317	0,02 251	0,11 955	7,01 546	0,23 565	0,28660 3
	DM AS		2 0 2 2	3.797.719. 720.016	788.645 .645.53 3	3.009.0 74.074. 483	6.623. 414.18 9.145	508.94 2.001. 194	1.238. 832.14 0.678	5.724.6 48.921. 085	898.76 5.268. 060	1.932. 425.76 3.139	0,45 431	0,07 684	0,18 704	6,36 946	0,29 176	0,34238 1
4 1	M ML P	Mega Manung gal Property Tbk.	2 0 2 0	1.628.532. 997.000	285.799 .992.00 0	1.342.7 33.005. 000	6.726. 005.15 0.000	1.644. 889.91 2.000	(89.01 6.678. 000)	5.762.5 37.984. 000	963.46 7.166. 000	336.77 6.801. 000	0,19 963	0,24 456	(0,01 323)	5,98 104	0,05 007	0,09129 0
	M ML P		2 0 2 1	1.153.842. 689.000	180.973 .209.00 0	972.869 .480.00 0	7.107. 303.86 1.000	1.844. 511.93 9.000	362.17 0.803. 000	6.157.3 54.007. 000	949.94 9.854. 000	316.57 2.333. 000	0,13 688	0,25 952	0,05 096	6,48 177	0,04 454	0,09034 5
	M ML P		2 0 2 2	1.713.109. 771.000	347.133 .808.00 0	1.365.9 75.963. 000	7.635. 870.08 5.000	1.951. 881.17 8.000	194.45 9.968. 000	6.183.7 51.215. 000	1.452. 118.87 0.000	334.52 3.481. 000	0,17 889	0,25 562	0,02 547	4,25 843	0,04 381	0,07588 2
4 2	BIK A	Binakar ya Jaya Abadi Tbk.	2 0 2 0	2.838.420. 407.560	2.408.2 88.167. 435	430.132 .240.12 5	3.192. 672.52 7.435	(292.7 18.496 .429)	(103.9 32.079 .098)	(344.9 46.832. 098)	3.537. 619.35 9.533	135.31 7.894. 251	0,13 472	(0,09 168)	(0,03 255)	(0,09 751)	0,04 238	0,04101 5
	BIK A		2 0 2 1	2.718.817. 939.237	2.270.6 28.279. 992	448.189 .659.24 5	3.064. 221.04 2.583	(229.6 11.738 .014)	195.14 2.751. 303	(229.6 11.738. 014)	3.216. 992.69 2.903	517.13 0.621. 986	0,14 627	(0,07 493)	0,06 368	(0,07 137)	0,16 876	0,17097 5
	BIK A		2 0 2 2	2.561.159. 739.724	2.301.6 75.244. 892	259.484 .494.83 2	2.900. 520.98 0.450	(356.4 74.307 .005)	(177.5 13.066 .472)	(328.0 66.486. 936)	3.228. 587.46 7.386	504.20 4.354. 504	0,08 946	(0,12 290)	(0,06 120)	(0,10 161)	0,17 383	0,17038 2

43	CSI S	Cahayas akti Investindo Sukses	2020	15.415.982.643	57.129.901.449	(41.713.918.806)	191.698.777.265	-	(4.086.887.876)	123.195.377.646	68.503.399.619	10.798.727.722	(0,21760)	-	(0,02132)	1,79838	0,05633	0,063751
	CSI S		2021	8.853.357.375	61.287.062.511	(52.433.705.136)	184.570.623.528	-	(1.092.100.496)	122.675.771.646	61.894.851.882	10.006.255.557	(0,28408)	-	(0,00592)	1,98200	0,05421	0,062447
	CSI S		2022	424.279.976.948	219.190.277.293	205.089.699.655	546.666.448.170	-	26.692.517.807	310.447.368.371	236.219.079.799	80.804.762.931	0,37516	-	0,04883	1,31423	0,14781	0,161665
44	NA SA	Andalan Perkasa Abadi Tbk.	2020	76.992.075.645	58.676.592.096	18.315.483.549	1.135.507.968.087	-	(6.527.051.485)	1.076.831.375.991	58.676.592.096	658.372.961	0,01613	-	(0,00575)	18,35198	0,00058	0,110695
	NA SA		2021	133.578.601.039	46.801.713.016	86.776.888.023	1.133.852.216.949	-	(4.933.144.785)	1.071.898.231.206	61.953.985.743	4.235.194.746	0,07653	-	(0,00435)	17,30152	0,00374	0,108315
	NA SA		2022	130.479.316.807	57.903.215.704	72.576.101.103	1.129.527.346.470	-	(279.278.980)	1.071.618.952.316	87.908.394.184	14.258.055.710	0,06425	-	(0,00025)	12,19018	0,01262	0,086514
45	RIS E	Jaya Sukses Makmur Sentosa Tbk	2020	1.068.609.224.315	306.664.655.767	761.944.568.548	2.362.014.962.050	275.962.653.568	(38.991.108.117)	1.837.673.057.173	524.341.904.877	155.372.926.625	0,32258	0,11683	(0,01651)	3,50472	0,06578	0,091704
	RIS E		2021	1.289.399.265.055	151.015.221.172	1.138.384.043.883	2.646.552.344.998	325.212.491.552	41.098.676.994	2.265.798.584.647	380.753.760.351	249.103.324.854	0,43014	0,12288	0,01553	5,95082	0,09412	0,137129

	RIS E		2 0 2 2	1.303.767. 800.733	120.632 .658.59 5	1.183.1 35.142. 138	2.712. 160.95 0.002	362.89 0.080. 537	35.980 .065.4 85	2.301.4 16.113. 796	410.74 4.836. 206	319.78 2.354. 630	0,43 623	0,13 380	0,01 327	5,60 303	0,117 91	0,15895 3
4 6	PO LL	Pollux Properti es Indonesi a Tb	2 0 2 0	2.870.125. 437.786	3.660.2 27.816. 119	(790.10 2.378.3 33)	7.017. 159.59 5.518	(225.9 13.512 .488)	93.725 .065.7 89	1.481.5 95.240. 380	5.535. 564.35 5.138	501.17 7.068. 128	(0,11 260)	(0,03 219)	0,01 336	0,26 765	0,07 142	0,07159 5
	PO LL		2 0 2 1	2.820.344. 281.713	3.596.5 92.279. 805	(776.24 7.998.0 92)	6.895. 354.77 8.172	(336.5 11.056 .160)	(130.4 39.909 .483)	1.348.1 82.405. 958	5.547. 172.37 2.214	405.66 0.306. 162	(0,11 258)	(0,04 880)	(0,01 892)	0,24 304	0,05 883	0,05757 2
	PO LL		2 0 2 2	1.657.111. 296.364	2.044.8 10.336. 951	(387.69 9.040.5 87)	4.845. 037.35 5.081	51.119 .880.3 29	478.82 9.826. 289	1.698.1 36.443. 335	3.146. 900.91 1.746	339.33 7.344. 812	(0,08 002)	0,01 055	0,09 883	0,53 962	0,07 004	0,07565 5
4 7	LA ND	Trimitra Properti ndo Tbk.	2 0 2 0	270.202.9 85.828	210.082 .396.54 3	60.120. 589.285	755.72 8.123. 635	(16.60 9.090. 906)	(17.94 8.327. 231)	487.42 1.099.6 74	268.30 7.023. 961	27.226 .572.8 69	0,07 955	(0,02 198)	(0,02 375)	1,81 665	0,03 603	0,04675 4
	LA ND		2 0 2 1	258.653.5 08.032	224.362 .275.43 2	34.291. 232.600	763.35 7.981. 904	-	(11.60 1.943. 202)	475.84 1.562.4 72	287.51 6.419. 432	42.588 .345.9 42	0,04 492	-	(0,01 520)	1,65 501	0,05 579	0,06570 3
	LA ND		2 0 2 2	212.791.3 97.382	221.474 .334.36 9	(8.682.9 36.987)	734.34 6.966. 843	-	(7.918. 635.68 1)	467.93 5.762.7 91	266.41 1.204. 052	52.968 .882.3 51	(0,01 182)	-	(0,01 078)	1,75 644	0,07 213	0,08209 9
4 8	CIT Y	Natura City Develop ments Tbk.	2 0 2 0	464.254.5 64.208	51.136. 608.074	413.117 .956.13 4	957.80 8.559. 593	296.22 4.513. 215	66.548 .575.6 96	878.02 8.462.0 55	79.780 .097.5 38	144.98 4.076. 107	0,43 132	0,30 927	0,06 948	11,0 0561	0,15 137	0,22905 1

	CIT Y		2 0 2 1	459.947.1 10.623	46.791. 829.247	413.155 .281.37 6	958.16 8.768. 047	298.91 7.806. 888	2.539. 497.00 5	881.09 7.823.8 78	77.070 .944.1 69	76.341 .634.6 96	0,43 119	0,31 197	0,00 265	11,4 3230	0,07 967	0,15781 8
	CIT Y		2 0 2 2 2	429.661.4 48.012	36.617. 421.572	393.044 .026.44 0	933.97 3.335. 744	272.45 2.286. 994	20.825 .422.5 17	854.63 9.803.9 84	79.313 .511.67 0	36.275 .071.4 14	0,42 083	0,29 171	0,02 230	10,7 7546	0,03 884	0,11332 3
4 9	MP RO	Maha Properti Indonesi a Tbk.	2 0 2 2 0	115.933.5 74.000	399.812 .682.00 0	(283.87 9.108.0 00)	1.770. 238.84 5.000	-	12.773 .503.0 00	1.368.4 22.273. 000	401.81 6.572. 000	127.19 5.488. 000	(0,16 036)	-	0,00 722	3,40 559	0,07 185	0,09052 8
	MP RO		2 0 2 2 1	79.507.30 7.000	405.814 .930.00 0	(326.30 7.623.0 00)	1.762. 114.84 1.000	-	(13.96 9.360. 000)	1.354.5 97.302. 000	407.51 7.539. 000	66.958 .886.0 00	(0,18 518)	-	(0,00 793)	3,32 402	0,03 800	0,05542 2
	MP RO		2 0 2 2 2	40.100.26 7.000	398.068 .216.00 0	(357.96 7.949.0 00)	1.725. 176.25 5.000	-	(29.20 8.883. 000)	1.325.5 23.976. 000	399.65 2.279. 000	14.462 .704.0 00	(0,20 750)	-	(0,01 693)	3,31 669	0,00 838	0,02522 6
5 0	SA TU	Kota Satu Properti Tbk.	2 0 2 2 0	159.892.8 81.445	36.444. 927.541	123.447 .953.90 4	260.60 3.289. 007	-	(18.33 8.594. 245)	86.180. 186.05 3	174.42 3.102. 954	24.103 .377.8 33	0,47 370	-	(0,07 037)	0,49 409	0,09 249	0,09872 5
	SA TU		2 0 2 2 1	160.736.7 12.872	68.471. 754.984	92.264. 957.888	259.46 0.426. 771	-	(18.04 4.948. 925)	69.139. 614.60 3	190.32 0.812. 082	21.472 .858.7 07	0,35 560	-	(0,06 955)	0,36 328	0,08 276	0,08682 9
	SA TU		2 0 2 2 2	139.213.1 49.150	74.033. 057.860	65.180. 091.290	237.97 6.127. 852	-	(8.075. 071.18 9)	61.114. 894.41 7	176.86 1.233. 435	32.164 .226.5 63	0,27 389	-	(0,03 393)	0,34 555	0,13 516	0,13926 2

5 1	UR BN	Urban Jakarta Properti ndo Tbk.	2 0 2 0	2.284.957. 521.242.0 00	1.679.2 20.849. 324.000	605.736 .671.91 8.000	3.941. 663.94 5.087. 000	-	118.38 6.435. 666.00 0	2.087.9 23.406. 196.00 0	1.853. 740.53 8.891. 000	128.94 3.932. 680.00 0	0,15 368	-	0,03 003	1,12 633	0,03 271	0,04227 4
	UR BN		2 0 2 1	2.369.222. 933.480.0 00	1.945.0 72.622. 069.000	424.150 .311.411 .000	4.055. 436.44 5.514. 000	-	85.234 .871.6 55.000	2.022.8 97.539. 206.00 0	2.032. 538.90 6.308. 000	711.26 4.097. 590.00 0	0,10 459	-	0,02 102	0,99 526	0,17 539	0,18313 0
	UR BN		2 0 2 2	2.480.155. 001.128.0 00	2.242.4 19.433. 110.000	237.735 .568.01 8.000	4.269. 806.19 5.058. 000	-	25.068 .713.0 74.000	2.025.9 96.571. 416.00 0	2.243. 809.62 3.642. 000	39.804 .064.6 36.000	0,05 568	-	0,00 587	0,90 293	0,00 932	0,01559 2
5 2	PO LI	Pollux Hotels Group Tbk.	2 0 2 0	2.870.125. 437.786 00	3.660.2 27.816. 119	(790.10 2.378.3 33)	7.017. 159.59 5.518	76.733 .525.1 10	9.962. 906.79 8	1.692.5 60.481. 552	780.47 8.933. 365	231.62 4.097. 738	(0,11 260)	0,01 094	0,00 142	2,16 862	0,03 301	0,04483 6
	PO LI		2 0 2 1	2.820.344. 281.713	3.596.5 92.279. 805	(776.24 7.998.0 92)	6.895. 354.77 8.172	112.58 2.069. 113	32.640 .595.7 27	1.731.7 55.494. 405	708.81 8.433. 520	203.19 7.973. 528	(0,11 258)	0,01 633	0,00 473	2,44 316	0,02 947	0,04313 2
	PO LI		2 0 2 2	375.952.5 26.579	254.137 .534.88 3	121.814 .991.69 6	2.583. 234.24 8.023	246.04 6.492. 362	179.67 1.945. 180	1.900.1 34.318. 060	683.09 9.929. 963	330.48 7.533. 012	0,04 716	0,09 525	0,06 955	2,78 163	0,12 794	0,14869 2
5 3	PO SA	Bliss Properti Indonesi a Tbk.	2 0 2 0	114.939.5 66.058	535.128 .327.111	(420.18 8.761.0 53)	976.48 0.109. 573	-	(135.2 88.609 .287)	123.96 2.454.8 14	852.51 7.654. 759	59.434 .165.2 47	(0,43 031)	-	(0,13 855)	0,14 541	0,06 087	0,05194 2
	PO SA		2 0	94.722.54 4.914	752.650	(657.92	908.41	-	(141.0	(16.59	925.01	53.791	(0,72 426)	-	(0,15 522)	(0,01 794)	0,05 921	0,04523 4

			2 1		.345.49 3	7.800.5 79)	7.331. 069		04.507 .336)	8.374.1 00)	5.705. 169	.410.7 31						
	PO SA		2 0 2 2	67.783.83 3.416	866.555 .444.89 2	(798.77 1.611.4 76)	862.19 2.739. 447	-	(121.1 54.050 .198)	(137.3 20.491. 091)	999.51 3.230. 538	59.529 .722.9 21	(0,92 644)	-	(0,14 052)	(0,13 739)	0,06 904	0,05239 7
5 4	PA MG	Bima Sakti Pertiwi Tbk.	2 0 2 0	35.539.02 0.283	13.473. 081.808	22.065. 938.475	582.80 6.214. 350	234.90 5.289. 724	(5.285. 196.24 8)	435.41 2.639.8 21	147.39 3.574. 529	48.438 .205.0 11	0,03 786	0,40 306	(0,00 907)	2,95 408	0,08 311	0,10655 1
	PA MG		2 0 2 1	17.377.63 3.839	15.005. 879.812	2.371.7 54.027	583.57 8.892. 476	224.44 4.170. 173	(10.43 8.077. 547)	426.02 1.430.1 50	157.55 7.462. 326	46.931 .553.7 67	0,00 406	0,38 460	(0,01 789)	2,70 391	0,08 042	0,10140 6
	PA MG		2 0 2 2	15.595.08 5.333	18.879. 870.061	(3.284.7 84.728)	582.56 5.037. 552	221.23 9.522. 280	(3.121. 440.21 9)	422.80 8.031.8 38	159.75 7.005. 714	54.825 .067.0 00	(0,00 564)	0,37 977	(0,00 536)	2,64 657	0,09 411	0,11496 7
5 5	RE AL	Repowe r Asia Indonesi a Tbk.	2 0 2 0	178.837.1 18.939	2.325.5 39.962	176.511 .578.97 7	352.59 0.228. 523	-	1.410. 165.17 6	351.23 9.418.0 11	2.608. 820.96 4	12.688 .128.0 00	0,50 061	-	0,00 400	134, 6353 1	0,03 599	0,84990 1
	RE AL		2 0 2 1	180.456.0 58.797	3.575.2 94.312	176.880 .764.48 5	353.73 1.723. 320	-	1.865. 261.87 1	349.98 1.407.5 59	2.492. 305.30 9	23.946 .969.7 56	0,50 004	-	0,00 527	140, 4247 7	0,06 770	0,91635 4
	RE AL		2 0 2 2	180.067.5 31.700	583.138 .288	179.484 .393.41 2	352.26 9.524. 066	-	392.93 6.204	351.45 5.086.8 51	814.43 7.215	6.034. 680.55 2	0,50 951	-	0,00 112	431, 5312 2	0,01 713	2,61245 2
5 6	IN DO	Royalin do Investa	2 0	705.485.7 17.456	1.399.6 53.461	704.086	968.39	497.47	47.726	965.84	2.550.	3.084.	0,72 706	0,51 371	0,04 928	378,	0,00 318	2,29294 5

		Wijaya Tbk.	20			.063.995	6.392.751	7.185.691	.834.541	5.990.606	402.145	274.688				70341		
	IN DO		20221	646.904.942.434	1.313.759.269	645.591.183.165	980.668.268.610	505.076.080.222	8.598.932.859	978.741.033.289	1.927.235.221	7.514.217.633	0,65832	0,51503	0,00877	507,84721	0,00766	3,070138
	IN DO		20222	636.783.563.349	1.764.769.616	635.018.793.733	980.544.177.714	537.299.168.624	32.735.679.96	978.308.228.267	2.235.949.447	10.289.513.458	0,64762	0,54796	0,03339	437,53593	0,01049	2,652243
57	TRI N	Perintis Trinita Properti Tbk.	20220	612.974.786.000	357.508.020.000	255.466.766.000	1.472.164.984.000	82.595.381.000	7.830.345.000	706.651.692.000	249.315.209.903	3.730.862.000	0,17353	0,05610	0,00532	2,83437	0,00253	0,022581
	TRI N		20221	991.315.045.000	851.307.898.000	140.007.147.000	1.871.869.145.000	29.461.915.000	(50.367.650.000)	657.033.254.000	1.214.835.891.000	2.821.724.000	0,07480	0,01574	(0,02691)	0,54084	0,00151	0,004981
	TRI N		20222	1.149.653.752.000	1.106.941.234.000	42.712.518.000	2.076.978.640.000	29.667.655.000	34.895.362.000	642.070.887.000	1.434.907.753.000	275.599.180.000	0,02056	0,01428	0,01680	0,44746	0,13269	0,136246
58	DA DA	Diamond Citra Properti Tbk.	20220	322.649.716.327	205.320.026.873	117.329.689.454	587.156.156.898	38.626.452.674	12.795.193.152	337.840.946.995	249.315.209.903	92.792.423.483	0,19983	0,06579	0,02179	1,35508	0,15804	0,170048
	DA DA		20221	573.439.555.290	215.090.754.047	358.348.801.243	631.233.385.628	43.795.091.085	7.004.158.489	343.306.885.603	287.926.500.025	80.469.806.499	0,56770	0,06938	0,01110	1,19234	0,12748	0,142657

	DA DA		2 0 2 2	529.554.6 91.828	252.024 .807.91 9	277.529 .883.90 9	660.42 5.520. 304	45.061 .820.5 97	1.640. 384.22 2	344.54 5.153.9 68	315.88 0.366. 336	30.007 .170.2 03	0,42 023	0,06 823	0,00 248	1,09 075	0,04 544	0,05801 5
5 9	AS PI	Andalan Sakti Primain do Tbk.	2 0 2 2 0	98.307.44 9.177	5.443.2 20.091	92.864. 229.086	99.903 .703.3 88	(4.161. 340.53 3)	(2.410. 115.27 9)	70.563. 934.00 1	29.339 .769.3 87	1.942. 555.36 1	0,92 954	(0,04 165)	(0,02 412)	2,40 506	0,01 944	0,04363 0
	AS PI		2 0 2 2 1	104.489.3 21.256	4.927.1 20.612	99.562. 200.644	104.77 8.918. 147	(4.977. 652.85 4)	(698.4 98.498)	72.941. 244.87 1	31.837 .673.2 76	6.107. 732.72 8	0,95 021	(0,04 751)	(0,00 667)	2,29 104	0,05 829	0,08249 7
	AS PI		2 0 2 2 2	90.805.34 2.354	9.369.5 90.713	81.435. 751.641	91.092 .516.3 49	(7.725. 810.89 1)	(2.907. 454.31 4)	70.079. 237.64 1	21.013 .278.7 08	9.813. 812.95 9	0,89 399	(0,08 481)	(0,03 192)	3,33 500	0,10 773	0,13612 4
6 0	AM AN	Makmur Berkah Amanda Tbk.	2 0 2 2 0	384.679.8 78.000	120.247 .002.00 0	264.432 .876.00 0	799.39 7.510. 000	(219.3 51.000)	13.812 .113.0 00	591.05 1.896.0 00	209.34 6.614. 000	89.548 .973.0 00	0,33 079	(0,00 027)	0,01 728	2,82 332	0,112 02	0,13338 4
	AM AN		2 0 2 2 1	435.816.8 21.000	149.061 .654.00 0	286.755 .167.00 0	861.88 0.670. 000	306.86 5.000	23.812 .115.0 00	619.31 0.416.0 00	242.57 8.454. 000	100.60 1.055. 000	0,33 271	0,00 036	0,02 763	2,55 303	0,116 72	0,13683 3
	AM AN		2 0 2 2 2	555.826.7 45.000	171.816 .648.00 0	384.010 .097.00 0	966.10 9.132. 000	57.403 .000	38.962 .387.0 00	652.28 1.972.0 00	319.62 7.161. 000	137.94 0.281. 000	0,39 748	0,00 006	0,04 033	2,04 076	0,14 278	0,16098 2
6 1	KB AG	Karya Bersam a Anugera h Tbk.	2 0 2 2 0	302.024.8 39.603	79.225. 533.811	222.799 .305.79 2	463.49 1.459. 004	69.374 .584.2 92	5.762. 674.65 5	382.45 2.553.2 72	81.038 .905.7 32	33.167 .727.8 26	0,48 070	0,14 968	0,01 243	4,71 937	0,07 156	0,10807 9

	KB AG		2 0 2 1	297.750.8 26.293	75.497. 800.270	222.253 .026.02 3	458.74 4.601. 288	68.432 .467.4 48	1.781. 165.72 0	381.50 0.758.8 56	77.243 .842.4 32	39.083 .155.9 31	0,48 448	0,14 917	0,00 388	4,93 891	0,08 520	0,12277 5
	KB AG		2 0 2 2	258.155.4 37.875	27.172. 644.143	230.982 .793.73 2	443.42 2.913. 606	76.964 .381.1 05	9.376. 834.47 0	390.02 8.651.2 89	53.394 .262.3 17	77.358 .766.4 02	0,52 091	0,17 357	0,02 115	7,30 469	0,17 446	0,22749 1
6 2	BB SS	Bumi Benowo Sukses Sejahter a Tbk	2 0 2 0	100.851.5 88.228	4.286.1 32.239	96.565. 455.989	25.020 .467.2 72	2.157. 548.75 4	(512.8 78.724)	251.65 1.862.6 02	4.368. 604.67 0	3.432. 000.00 0	3,85 946	0,08 623	(0,02 050)	57,6 0463	0,13 717	0,52950 3
	BB SS		2 0 2 1	98.590.41 1.370	3.761.3 16.460	94.829. 094.910	254.69 0.876. 408	1.063. 330.92 4	(1.094. 508.87 6)	250.81 8.661.8 97	3.761. 316.46 0	8.974. 592.07 4	0,37 233	0,00 417	(0,00 430)	66,6 8374	0,03 524	0,43968 9
	BB SS		2 0 2 2	95.819.38 5.059	2.233.9 86.198	93.585. 398.861	253.43 6.945. 894	(747.3 52.119)	(1.810. 683.04 3)	248.78 7.500.4 90	4.649. 445.40 4	482.00 0.000	0,36 927	(0,00 295)	(0,00 714)	53,5 0907	0,00 190	0,32710 9
6 3	UA NG	Pakuan Tbk.	2 0 2 0	142.708.2 12.160	80.759. 957.643	61.948. 254.517	320.53 5.957. 959	-	(29.35 0.190. 026)	114.44 0.833.7 61	206.09 5.124. 198	11.153. 312.74 0	0,19 326	-	(0,09 157)	0,55 528	0,03 480	0,03739 0
	UA NG		2 0 2 1	371.884.2 02.879	439.298 .532.37 1	(67.414. 329.492)	1.007. 980.15 2.989	-	(76.37 5.391. 556)	39.742. 955.65 2	968.23 7.197. 337	7.460. 135.15 7	(0,06 688)	-	(0,07 577)	0,04 105	0,00 740	0,00433 7
	UA NG		2 0 2 2	743.133.5 37.813	1.446.9 86.012. 268	(703.85 2.474.4 55)	1.488. 828.17 5.253	-	(59.11 3.539. 721)	(19.65 4.132.8 59)	1.508. 482.30 8.112	-	(0,47 276)	-	(0,03 970)	(0,01 303)	-	(0,0070 62)

64	AT AP	Trimitra Prawara Goldland Tbk.	2020	89.810.097.007	26.601.792.476	63.208.304.531	100.138.039.699	10.807.875.449	3.391.105.309	73.226.725.606	26.911.314.093	40.309.472.225	0,63121	0,10793	0,03386	2,72104	0,40254	0,428666
	AT AP		20221	80.088.083.235	12.338.439.679	67.749.643.556	92.377.902.100	15.739.163.699	5.523.720.887	78.292.367.670	14.085.534.439	55.019.322.393	0,73340	0,17038	0,05979	5,55835	0,59559	0,641503
	AT AP		20222	101.835.643.546	20.465.092.480	81.370.551.066	115.428.413.973	16.979.025.864	2.152.362.165	79.618.289.184	35.810.133.789	42.519.109.151	0,70494	0,14710	0,01865	2,22335	0,36836	0,392465
65	AD CP	Adhi Commuter Properti Tbk.	20220	3.198.674.282.991	2.393.601.767.463	805.072.515.528	4.676.206.827.346	(58.112.565.220)	133.044.579.273	1.969.834.819.870	2.706.372.007.476	977.221.009.504	0,17216	(0,01243)	0,02845	0,72785	0,20898	0,215966
	AD CP		20221	3.635.321.504.731	3.519.129.820.480	116.191.684.251	5.978.673.938.137	72.248.012.344	130.363.628.274	2.100.195.446.504	3.878.478.491.633	563.688.066.425	0,01943	0,01208	0,02180	0,54150	0,09428	0,098560
	AD CP		20222	3.969.868.157.853	3.412.237.243.073	557.630.914.780	6.321.024.480.878	89.655.391.544	17.407.361.675	2.396.457.727.163	3.863.027.035.700	187.368.508.873	0,08822	0,01418	0,00275	0,62036	0,02964	0,034683
66	TR UE	Trinita Dinamik Tbk.	20220	612.974.786.000	357.508.020.000	255.466.766.000	1.472.164.984.000	82.595.381.000	7.830.345.000	706.651.692.000	765.513.292.000	3.730.862.000	0,17353	0,05610	0,00532	0,92311	0,00253	0,011114
	TR UE		20221	991.315.045.000	851.307.898.000	140.007.147.000	1.871.869.145.000	29.461.915.000	(5.036.765.000)	657.033.254.000	1.214.835.891.000	2.821.724.000	0,07480	0,01574	(0,00269)	0,54084	0,00151	0,005780

	TR UE		2 0 2 2	1.149.6 53.752. 000	1.106.9 41.234. 000	42.712. 518.000	2.076. 978.64 0.000	29.667 .655.0 00	34.895 .362.0 00	642.07 0.887.0 00	1.434. 907.75 3.000	275.59 9.180. 000	0,02 056	0,01 428	0,01 680	0,44 746	0,13 269	0,1 362 46
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Lampiran 7 Kepemilikan Manajerial

N o.	Kode Perusa haan	Nama Perusahaan	Ta hu n	Jumlah Saham Kepemilikan Manajerial	Jumlah Saham Beredar	%	KM
1	PWON	Pakuwon Jati Tbk.	2020	10.739.040	48.159.602.400	100 %	0,00022
			2021	11.239.040	48.159.602.400	100 %	0,00023
			2022	11.739.040	48.159.602.400	100 %	0,00024
2	LPLI	Star Pacific Tbk	2020	-	1.170.432.803.000.000	100 %	-
			2021	-	1.170.432.803.000.000	100 %	-
			2022	-	1.170.432.803.000.000	100 %	-
3	SMRA	Summarecon Agung Tbk.	2020	15.526.110.000	1.442.678.168.000	100 %	0,01076
			2021	24.754.514.000	1.650.856.837.000	100 %	0,01499
			2022	25.912.744.000	1.650.856.837.000	100 %	0,01570
4	DART	Duta Anggada Realty Tbk.	2020	1.492.409.134.000	3.141.390.962.000	100 %	0,47508
			2021	1.492.409.134.000	3.141.390.962.000	100 %	0,47508
			2022	1.492.409.134.000	3.141.390.962.000	100 %	0,47508
5	RDTX	Roda Vivatex Tbk	2020	17.410.600.000	134.400.000.000	100 %	0,12954
			2021	11.391.000.000	134.400.000.000	100 %	0,08475
			2022	88.151.400.000	134.400.000.000	100 %	0,65589
6	DILD	Intiland Development Tbk.	2020	2.680.196.836	10.365.854.185	100 %	0,25856

			20 21	2.468.802.465	10.365.854.185	100 %	0,23817
			20 22	1.899.619.165	10.365.854.185	100 %	0,18326
7	MTSM	Metro Realty Tbk.	20 20	-	232.848.000	100 %	-
			20 21	-	232.848.000	100 %	-
			20 22	-	232.848.000	100 %	-
8	PLIN	Plaza Indonesia Realty Tbk.	20 20	-	3.550.000.000.000	100 %	-
			20 21	-	3.550.000.000.000	100 %	-
			20 22	-	3.550.000.000.000	100 %	-
9	MDLN	Modernland Realty Tbk.	20 20	-	12.533.067.322	100 %	-
			20 21	1.142.124.500	12.533.067.322	100 %	0,09113
			20 22	1.120.874.500	12.533.067.322	100 %	0,08943
1 0	CTRA	Ciputra Development Tbk.	20 20	16.900.773.000.000	18.560.303.397	100 %	910,587 11
			20 21	15.786.778.000.000	18.560.303.397	100 %	850,566 81
			20 22	15.786.778.000.000	18.560.303.397	100 %	850,566 81
1 1	JRPT	Jaya Real Property Tbk.	20 20	5.699.900.000.000	13.750.000.000.000	100 %	0,41454
			20 21	184.692.900.000	13.750.000.000.000	100 %	0,01343
			20 22	199.375.000.000	13.750.000.000.000	100 %	0,01450
1 2	OMRE	Indonesia Prima Property Tbk	20 20	980.000	1.745.000.000	100 %	0,00056

			20 21	980.000	1.745.000.000	100 %	0,00056
			20 22	-	1.745.000.000	100 %	-
1 3	DUTI	Duta Pertiwi Tbk	20 20	-	1.850.000.000	100 %	-
			20 21	-	1.850.000.000	100 %	-
			20 22	-	1.850.000.000	100 %	-
1 4	PUDP	Pudjiadi Prestige Tbk.	20 20	139.875.238	329.560.000	100 %	0,42443
			20 21	139.875.238	329.560.000	100 %	0,42443
			20 22	139.875.238	329.560.000	100 %	0,42443
1 5	KIJA	Kawasan Industri Jababeka Tbk.	20 20	5.006.595.598	20.824.888.369	100 %	0,24041
			20 21	4.972.008.140	20.824.888.369	100 %	0,23875
			20 22	4.391.370.788	20.824.888.369	100 %	0,21087
1 6	SMD M	Suryamas Dutamakmur Tbk.	20 20	-	4.772.138.237	100 %	-
			20 21	-	4.772.138.237	100 %	-
			20 22	-	4.772.138.237	100 %	-
1 7	BIPP	Bhuwanatala Indah Permai Tbk.	20 20	-	12.800.000.000	100 %	-
			20 21	-	12.800.000.000	100 %	-
			20 22	-	12.800.000.000	100 %	-
1 8	ELTY	Bakrieland Development Tbk.	20 20	-	43.522.000.000	100 %	-

			20 21	-	43.522.000.000	100 %	-
			20 22	-	43.522.000.000	100 %	-
1 9	LPKR	Lippo Karawaci Tbk.	20 20	120.411.100.000. 000	70.898.018.369.000.00 0	100 %	0,00170
			20 21	174.927.500.000. 000	70.898.018.369.000.00 0	100 %	0,00247
			20 22	239.741.100.000. 000	70.898.018.369.000.00 0	100 %	0,00338
2 0	LPCK	Lippo Cikarang Tbk	20 20	-	2.679.600.000.000.000	100 %	-
			20 21	-	2.679.600.000.000.000	100 %	-
			20 22	-	2.679.600.000.000.000	100 %	-
2 1	BKSL	Sentul City Tbk.	20 20	11.244.503.014	67.083.561.082	100 %	0,16762
			20 21	11.244.503.014	67.083.561.082	100 %	0,16762
			20 22	11.244.503.014	67.083.561.082	100 %	0,16762
2 2	RBMS	Ristia Bintang Mahkotasejati T	20 20	1.378.060.918	609.242.565.200	100 %	0,00226
			20 21	1.378.060.918	609.242.565.200	100 %	0,00226
			20 22	1.378.060.918	609.242.565.200	100 %	0,00226
2 3	FMII	Fortune Mate Indonesia Tbk	20 20	1.121.000.000	2.721.000.000	100 %	0,41198
			20 21	1.121.000.000	2.721.000.000	100 %	0,41198
			20 22	1.121.000.000	2.721.000.000	100 %	0,41198
2 4	GMTD	Gowa Makassar Tourism Developm	20 20	-	101.538.000	100 %	-

			20 21	-	101.538.000	100 %	-
			20 22	-	101.538.000	100 %	-
2 5	INPP	Indonesian Paradise Property T	20 20	6.000.000	11.181.971.732	100 %	0,00054
			20 21	6.000.000	11.181.971.732	100 %	0,00054
			20 22	6.000.000	11.181.971.732	100 %	0,00054
2 6	BKDP	Bukit Darmo Property Tbk	20 20	62.350.000.000	751.399.225.200	100 %	0,08298
			20 21	62.350.000.000	751.399.225.200	100 %	0,08298
			20 22	62.350.000.000	751.399.225.200	100 %	0,08298
2 7	GPRA	Perdana Gapuraprima Tbk.	20 20	-	4.276.655.336	100 %	-
			20 21	-	4.276.655.336	100 %	-
			20 22	-	4.276.655.336	100 %	-
2 8	ASRI	Alam Sutera Realty Tbk.	20 20	2.279.000.000	19.649.411.888.000	100 %	0,00012
			20 21	2.279.000.000	19.649.411.888.000	100 %	0,00012
			20 22	2.279.000.000	19.649.411.888.000	100 %	0,00012
2 9	BAPA	Bekasi Asri Pemula Tbk.	20 20	5.000	1.338.215.480	100 %	0,00000
			20 21	5.000	1.338.215.480	100 %	0,00000
			20 22	5.000	1.338.215.480	100 %	0,00000
3 0	BSDE	Bumi Serpong Damai Tbk.	20 20	-	21.171.365.812	100 %	-

			20 21	-	21.171.365.812	100 %	-
			20 22	-	21.171.365.812	100 %	-
3 1	MKPI	Metropolitan Kentjana Tbk.	20 20	54.580.688	948.194.000	100 %	0,05756
			20 21	54.080.688	948.194.000	100 %	0,05704
			20 22	54.080.688	948.194.000	100 %	0,05704
3 2	BCIP	Bumi Citra Permai Tbk.	20 20	-	1.429.915.525	100 %	-
			20 21	-	1.429.915.525	100 %	-
			20 22	-	1.429.915.525	100 %	-
3 3	APLN	Agung Podomoro Land Tbk.	20 20	753.906.585.000	22.699.326.779.000	100 %	0,03321
			20 21	1.139.706.185.00 0	22.699.326.779.000	100 %	0,05021
			20 22	1.139.706.185.00 0	22.699.326.779.000	100 %	0,05021
3 4	EMDE	Megapolitan Developments Tbk.	20 20	-	3.350.000.000	100 %	-
			20 21	131.490.840	3.350.000.000	100 %	0,03925
			20 22	131.490.840	3.350.000.000	100 %	0,03925
3 5	MTLA	Metropolitan Land Tbk.	20 20	97.114.323.000.0 00	7.655.126.330.000.000	100 %	0,01269
			20 21	90.092.248.000.0 00	7.655.126.330.000.000	100 %	0,01177
			20 22	246.439.948.000. 000	7.655.126.330.000.000	100 %	0,03219
3 6	BEST	Bekasi Fajar Industrial Estate	20 20	7.000.000	9.647.311.150	100 %	0,00073

			20 21	7.000.000	9.647.311.150	100 %	0,00073
			20 22	7.000.000	9.647.311.150	100 %	0,00073
3 7	NIRO	City Retail Developments Tbk.	20 20	-	22.198.871.804	100 %	-
			20 21	-	22.198.871.804	100 %	-
			20 22	-	22.198.871.804	100 %	-
3 8	TARA	Agung Semesta Sejahtera Tbk.	20 20	-	10.069.645.750	100 %	-
			20 21	-	10.069.645.750	100 %	-
			20 22	-	10.069.645.750	100 %	-
3 9	PPRO	PP Properti Tbk.	20 20	-	61.675.671.883	100 %	-
			20 21	-	61.675.671.883	100 %	-
			20 22	-	61.675.671.883	100 %	-
4 0	DMAS	Puradelta Lestari Tbk.	20 20	7.824.500	48.198.111.100	100 %	0,00016
			20 21	28.186.200	48.198.111.100	100 %	0,00058
			20 22	44.004.900	48.198.111.100	100 %	0,00091
4 1	MMLP	Mega Manunggal Property Tbk.	20 20	40.000.000.000	6.889.134.608.000	100 %	0,00581
			20 21	40.000.000.000	6.889.134.608.000	100 %	0,00581
			20 22	1.000.000.000	6.889.134.608.000	100 %	0,00015
4 2	BIKA	Binakarya Jaya Abadi Tbk.	20 20	420.657.900	592.280.000	100 %	0,71023

			20 21	420.657.900	592.280.000	100 %	0,71023
			20 22	420.667.900	592.280.000	100 %	0,71025
4 3	CSIS	Cahayasakti Investindo Sukses	20 20	-	1.307.000.000	100 %	-
			20 21	-	1.307.000.000	100 %	-
			20 22	-	1.307.000.000	100 %	-
4 4	NASA	Andalan Perkasa Abadi Tbk.	20 20	-	11.004.929.322	100 %	-
			20 21	-	11.004.929.322	100 %	-
			20 22	-	11.004.929.322	100 %	-
4 5	RISE	Jaya Sukses Makmur Sentosa Tbk	20 20	-	10.945.000.000	100 %	-
			20 21	-	10.945.000.000	100 %	-
			20 22	-	10.945.000.000	100 %	-
4 6	POLL	Pollux Properties Indonesia Tb	20 20	-	8.318.823.600	100 %	-
			20 21	-	8.318.823.600	100 %	-
			20 22	-	8.318.823.600	100 %	-
4 7	LAND	Trimitra Propertindo Tbk.	20 20	-	2.792.620.000	100 %	-
			20 21	-	2.792.620.000	100 %	-
			20 22	-	2.792.620.000	100 %	-
4 8	CITY	Natura City Developments Tbk.	20 20	-	5.402.681.845	100 %	-

			20 21	-	5.405.188.966	100 %	-
			20 22	-	5.405.188.966	100 %	-
4 9	MPRO	Maha Properti Indonesia Tbk.	20 20	3.380.000.000.00 0	9.942.500.000.000	100 %	0,33995
			20 21	2.957.500.000.00 0	9.942.500.000.000	100 %	0,29746
			20 22	2.957.500.000.00 0	9.942.500.000.000	100 %	0,29746
5 0	SATU	Kota Satu Properti Tbk.	20 20	185.626.300	1.375.000.000	100 %	0,13500
			20 21	200.000.000	1.375.000.000	100 %	0,14545
			20 22	383.738.000	1.375.000.000	100 %	0,27908
5 1	URBN	Urban Jakarta Propertindo Tbk.	20 20	1.000	3.232.122.588	100 %	0,00000
			20 21	1.000	3.232.122.640	100 %	0,00000
			20 22	1.000	3.232.122.640	100 %	0,00000
5 2	POLI	Pollux Hotels Group Tbk.	20 20	1.145.003.001	2.010.526.400	100 %	0,56950
			20 21	1.145.003.001	2.010.526.400	100 %	0,56950
			20 22	1.145.003.001	2.010.526.400	100 %	0,56950
5 3	POSA	Bliss Properti Indonesia Tbk.	20 20	5.000.000	8.388.870.005	100 %	0,00060
			20 21	5.000.000	8.388.870.206	100 %	0,00060
			20 22	5.000.000	8.388.870.206	100 %	0,00060
5 4	PAMG	Bima Sakti Pertiwi Tbk.	20 20	2.134.684.100	3.125.000.000	100 %	0,68310

			20 21	2.132.397.200	3.125.000.000	100 %	0,68237
			20 22	2.132.397.200	3.125.000.000	100 %	0,68237
5 5	REAL	Repower Asia Indonesia Tbk.	20 20	-	6.633.610.151	100 %	-
			20 21	-	6.633.610.151	100 %	-
			20 22	-	6.633.610.151	100 %	-
5 6	INDO	Royalindo Investa Wijaya Tbk.	20 20	3.447.280.000	4.309.100.000	100 %	0,80000
			20 21	3.927.273.400	4.316.404.405	100 %	0,90985
			20 22	3.927.273.400	4.382.841.253	100 %	0,89606
5 7	TRIN	Perintis Trinita Properti Tbk.	20 20	-	4.373.364.000	100 %	-
			20 21	-	4.373.555.000	100 %	-
			20 22	-	4.404.476.000	100 %	-
5 8	DADA	Diamond Citra Propertindo Tbk.	20 20	35.000.000	7.177.000.307	100 %	0,00488
			20 21	35.000.000	7.177.000.382	100 %	0,00488
			20 22	35.000.000	7.177.000.382	100 %	0,00488
5 9	ASPI	Andalan Sakti Primaindo Tbk.	20 20	-	681.792.805	100 %	-
			20 21	-	681.794.825	100 %	-
			20 22	-	681.796.525	100 %	-
6 0	AMA N	Makmur Berkah Amanda Tbk.	20 20	130.000.000.000	3.873.500.000.000	100 %	0,03356

			20 21	130.000.000.000	3.873.500.000.000	100 %	0,03356
			20 22	130.000.000.000	3.873.500.000.000	100 %	0,03356
6 1	KBAG	Karya Bersama Anugerah Tbk.	20 20	750.000.000	7.150.000.106	100 %	0,10490
			20 21	750.000.000	7.150.001.509	100 %	0,10490
			20 22	750.000.000	7.150.001.691	100 %	0,10490
6 2	BBSS	Bumi Benowo Sukses Sejahtera Tbk	20 20	-	4.800.000.000	100 %	-
			20 21	-	4.800.016.020	100 %	-
			20 22	-	4.800.016.020	100 %	-
6 3	UANG	Pakuan Tbk.	20 20	-	935.000.000	100 %	-
			20 21	-	1.210.000.000	100 %	-
			20 22	-	1.210.000.000	100 %	-
6 4	ATAP	Trimitra Prawara Goldland Tbk.	20 20	50.000.000	1.250.000.000	100 %	0,04000
			20 21	50.000.000	1.250.000.000	100 %	0,04000
			20 22	50.000.000	1.250.000.000	100 %	0,04000
6 5	ADCP	Adhi Commuter Properti Tbk.	20 20	-	2.000.000	100 %	-
			20 21	-	20.000.000.000	100 %	-
			20 22	-	22.222.222.200	100 %	-
6 6	TRUE	Trinita Dinamik Tbk.	20 20	-	4.373.364.000	100 %	-

			20 21	-	4.373.555.000	100 %	-
			20 22	-	4.404.476.000	100 %	-

Lampiran 8 Ukuran Perusahaan

No	Kode Perusahaan	Nama Perusahaan	Tahun	Total Aset	UK
1	PWON	Pakuwon Jati Tbk.	2020	26.458.805.377	10,42257023
			2021	28.866.081.129	10,46038783
			2022	30.602.179.916	10,48575236
2	LPLI	Star Pacific Tbk	2020	935.197.000.000	11,9709031
			2021	974.079.000.000	11,98859418
			2022	1.125.536.000.000	12,05135939
3	SMRA	Summarecon Agung Tbk.	2020	24.922.534.224.000	13,3965922
			2021	26.049.716.678.000	13,415803
			2022	28.433.574.878.000	13,45383147
4	DART	Duta Anggada Realty Tbk.	2020	6.656.120.982.000	12,82322121
			2021	6.604.034.590.000	12,81980934
			2022	6.462.680.097.000	12,81041266
5	RDTX	Roda Vivatex Tbk	2020	2.971.061.771.714	12,47291168
			2021	3.161.105.356.526	12,49983897
			2022	3.387.321.004.206	12,52985636
6	DILD	Intiland Development Tbk.	2020	15.701.872.562.921	13,19595145

			2021	16.460.004.827.627	13,2164299 6
			2022	16.351.848.378.006	13,2135668 5
7	MTSM	Metro Realty Tbk.	2020	72.921.362.051	10,8628547 7
			2021	69.927.105.928	10,8446455 5
			2022	61.883.551.310	10,7915752 3
8	PLIN	Plaza Indonesia Realty Tbk.	2020	11.815.911.491.000	13,0724672 3
			2021	11.971.692.555.000	13,0781555 6
			2022	12.369.620.391.000	13,0923563 7
9	MDLN	Modernland Realty Tbk.	2020	14.850.039.389.857	13,1717276 1
			2021	14.139.537.349.795	13,1504352
			2022	12.256.168.874.943	13,0883547 4
10	CTRA	Ciputra Development Tbk.	2020	39.255.187.000.000	13,5938970 5
			2021	40.668.411.000.000	13,6092572
			2022	41.902.382.000.000	13,6222387 1
11	JRPT	Jaya Real Property Tbk.	2020	11.481.521.265.000	13,0599994 3
			2021	11.748.147.834.000	13,0699694
			2022	12.251.800.500.000	13,0881999 2
12	OMRE	Indonesia Prima Property Tbk	2020	4.133.988.674.027	12,6163692 8

			2021	4.109.123.842.700	12,6137492 3
			2022	3.989.682.804.521	12,6009383 7
13	DUTI	Duta Pertiwi Tbk	2020	13.753.624.738.885	13,1384171 7
			2021	15.308.923.447.779	13,1849446 5
			2022	15.586.178.093.951	13,1927396 3
14	PUDP	Pudjiadi Prestige Tbk.	2020	521.632.697.211	11,7173648 1
			2021	492.003.943.529	11,6919685 8
			2022	651.369.072.120	11,8138271 3
15	KIJA	Kawasan Industri Jababeka Tbk.	2020	12.200.175.979.870	13,0863661
			2021	12.292.090.330.026	13,0896257 4
			2022	13.110.459.383.600	13,1176179 1
16	SMDM	Suryamas Dutamakmur Tbk.	2020	3.201.910.904.021	12,5054092 4
			2021	3.303.511.723.151	12,5189758 5
			2022	3.423.278.470.836	12,5344422 3
17	BIPP	Bhuwanatala Indah Permai Tbk.	2020	2.126.525.330.314	12,3276705 6
			2021	2.044.686.725.854	12,3106267 8
			2022	806.384.409.413	11,9065421 2
18	ELTY	Bakrieland Development Tbk.	2020	11.823.436.000.000	13,0727437
			2021	11.681.203.000.000	13,0674875 7

			2022	9.913.459.000.000	12,9962252 1
19	LPKR	Lippo Karawaci Tbk.	2020	51.865.480.000.000	13,7148784
			2021	52.080.936.000.000	13,7166787 8
			2022	49.870.897.000.000	13,6978471 8
20	LPCK	Lippo Cikarang Tbk	2020	9.719.570.000.000	12,9876470 5
			2021	9.134.537.000.000	12,9606865 4
			2022	9.349.613.000.000	12,9707936 3
21	BKSL	Sentul City Tbk.	2020	18.371.229.973.821	13,2641382 3
			2021	16.654.989.338.161	13,2215443 6
			2022	16.721.760.263.807	13,2232819 9
22	RBMS	Ristia Bintang Mahkotasejati T	2020	760.445.865.842	11,8810683
			2021	771.096.800.598	11,8871089
			2022	717.606.761.078	11,8558865 2
23	FMII	Fortune Mate Indonesia Tbk	2020	870.707.453.070	11,9398722 6
			2021	869.030.674.625	11,9390351 1
			2022	752.865.843.071	11,8767175 9
24	GMTD	Gowa Makassar Tourism Developm	2020	987.323.142.096	11,9944593 2
			2021	1.072.934.636.699	12,0305732 7
			2022	1.160.940.485.132	12,0648099 6
25	INPP	Indonesian Paradise Property T	2020	7.657.106.251.566	12,8840646 7

			2021	8.745.700.244.235	12,9417945 9
			2022	9.163.821.178.882	12,9620766 1
26	BKDP	Bukit Darmo Property Tbk	2020	790.840.175.521	11,8980887 2
			2021	791.641.870.615	11,8985287 6
			2022	777.975.969.900	11,8909661 8
27	GPRA	Perdana Gapuraprima Tbk.	2020	1.727.361.676.947	12,2373832 8
			2021	1.760.551.462.449	12,2456487 2
			2022	1.781.355.644.223	12,2507506 3
28	ASRI	Alam Sutera Realty Tbk.	2020	21.226.814.871.000	13,3268848 3
			2021	21.933.974.714.000	13,3411173 4
			2022	22.298.925.271.000	13,3482839 3
29	BAPA	Bekasi Asri Pemula Tbk.	2020	142.306.771.029	11,1532255 6
			2021	139.570.998.335	11,1447951 8
			2022	135.434.013.488	11,1317277 5
30	BSDE	Bumi Serpong Damai Tbk.	2020	60.862.926.586.750	13,7843528 3
			2021	61.469.712.165.656	13,7886611 8
			2022	64.999.403.480.787	13,8129093 7
31	MKPI	Metropolitan Kentjana Tbk.	2020	7.622.918.065.733	12,8821212 5

			2021	7.994.282.432.092	12,9027794 9
			2022	8.155.939.004.812	12,9114739 7
32	BCIP	Bumi Citra Permai Tbk.	2020	909.264.462.663	11,9586902 2
			2021	887.073.065.396	11,9479593 9
			2022	884.034.513.122	11,9464692 2
33	APLN	Agung Podomoro Land Tbk.	2020	30.391.359.956.000	13,4827501 3
			2021	29.611.111.193.000	13,4714547 1
			2022	28.617.781.741.000	13,4566359 7
34	EMDE	Megapolitan Developments Tbk.	2020	2.454.054.273.495	12,3898841 6
			2021	3.720.638.990.790	12,5706175 3
			2022	3.743.751.737.058	12,5733070 4
35	MTLA	Metropolitan Land Tbk.	2020	5.932.483.000.000	12,7732365
			2021	6.409.548.000.000	12,8068274
			2022	6.735.895.000.000	12,8283953 1
36	BEST	Bekasi Fajar Industrial Estate	2020	6.282.180.229.732	12,7981103 9
			2021	6.046.212.385.412	12,7814834
			2022	6.078.468.909.026	12,7837942
37	NIRO	City Retail Developments Tbk.	2020	10.608.390.520.541	13,0256495
			2021	11.691.071.599.377	13,0678543 2
			2022	12.930.967.694.757	13,1116310 3

38	TARA	Agung Semesta Sejahtera Tbk.	2020	1.086.597.471.370	12,0360686 9
			2021	1.085.232.564.474	12,0355228 2
			2022	1.080.248.725.557	12,0335237 6
39	PPRO	PP Properti Tbk.	2020	18.588.970.471.992	13,2692553 4
			2021	21.086.427.083.575	13,324003
			2022	21.812.999.448.669	13,3387153 9
40	DMAS	Puradelta Lestari Tbk.	2020	6.752.233.240.104	12,8294474 4
			2021	6.113.941.603.354	12,7863212 9
			2022	6.623.414.189.145	12,8210819 1
41	MMLP	Mega Manunggal Property Tbk.	2020	6.726.005.150.000	12,8277572
			2021	7.107.303.861.000	12,8517048 8
			2022	7.635.870.085.000	12,8828585 3
42	BIKA	Binakarya Jaya Abadi Tbk.	2020	3.192.672.527.435	12,5041543 8
			2021	3.064.221.042.583	12,4863200 9
			2022	2.900.520.980.450	12,4624760 1
43	CSIS	Cahayasakti Investindo Sukses	2020	191.698.777.265	11,2826193 4
			2021	184.570.623.528	11,2661625 8
			2022	546.666.448.170	11,7377224 2
44	NASA	Andalan Perkasa Abadi Tbk.	2020	1.135.507.968.087	12,0551901 9

			2021	1.133.852.216.949	12,0545564 5
			2022	1.129.527.346.470	12,0528967 5
45	RISE	Jaya Sukses Makmur Sentosa Tbk	2020	2.362.014.962.050	12,3732826 4
			2021	2.646.552.344.998	12,4226804 9
			2022	2.712.160.950.002	12,4333154 6
46	POLL	Pollux Properties Indonesia Tb	2020	7.017.159.595.518	12,8461613 5
			2021	6.895.354.778.172	12,8385566 2
			2022	4.845.037.355.081	12,6852971 3
47	LAND	Trimitra Propertindo Tbk.	2020	755.728.123.635	11,8783655 8
			2021	763.357.981.904	11,8827282 5
			2022	734.346.966.843	11,8659013 1
48	CITY	Natura City Developments Tbk.	2020	957.808.559.593	11,9812787 1
			2021	958.168.768.047	11,9814420 1
			2022	933.973.335.744	11,9703344 8
49	MPRO	Maha Properti Indonesia Tbk.	2020	1.770.238.845.000	12,2480318 7
			2021	1.762.114.841.000	12,2460342 1
			2022	1.725.176.255.000	12,2368334 7
50	SATU	Kota Satu Properti Tbk.	2020	260.603.289.007	11,4159798 9

			2021	259.460.426.771	11,41407113
			2022	237.976.127.852	11,37653339
51	URBN	Urban Jakarta Propertindo Tbk.	2020	3.941.663.945.087.000	15,59567959
			2021	4.055.436.445.514.000	15,6080376
			2022	4.269.806.195.058.000	15,63040816
52	POLI	Pollux Hotels Group Tbk.	2020	7.017.159.595.518	12,84616135
			2021	6.895.354.778.172	12,83855662
			2022	2.583.234.248.023	12,41216379
53	POSA	Bliss Properti Indonesia Tbk.	2020	976.480.109.573	11,9896634
			2021	908.417.331.069	11,95828541
			2022	862.192.739.447	11,93560436
54	PAMG	Bima Sakti Pertiwi Tbk.	2020	582.806.214.350	11,76552417
			2021	583.578.892.476	11,76609958
			2022	582.565.037.552	11,76534442
55	REAL	Repower Asia Indonesia Tbk.	2020	352.590.228.523	11,54727027
			2021	353.731.723.320	11,54867401
			2022	352.269.524.066	11,54687507
56	INDO	Royalindo Investa Wijaya Tbk.	2020	968.396.392.751	11,98605316
			2021	980.668.268.610	11,99152212

			2022	980.544.177.714	11,9914671 7
57	TRIN	Perintis Trinita Properti Tbk.	2020	1.472.164.984.000	12,1679564 8
			2021	1.871.869.145.000	12,2722754 9
			2022	2.076.978.640.000	12,3174320 3
58	DADA	Diamond Citra Propertindo Tbk.	2020	587.156.156.898	11,7687536 2
			2021	631.233.385.628	11,8001899 6
			2022	660.425.520.304	11,8198238 5
59	ASPI	Andalan Sakti Primaindo Tbk.	2020	99.903.703.388	10,9995815 9
			2021	104.778.918.147	11,0202739 1
			2022	91.092.516.349	10,9594827
60	AMAN	Makmur Berkah Amanda Tbk.	2020	799.397.510.000	11,9027627 9
			2021	861.880.670.000	11,9354471 4
			2022	966.109.132.000	11,9850261 9
61	KBAG	Karya Bersama Anugerah Tbk.	2020	463.491.459.004	11,6660417 4
			2021	458.744.601.288	11,6615709 7
			2022	443.422.913.606	11,6468181 3
62	BBSS	Bumi Benowo Sukses Sejahtera Tbk	2020	25.020.467.272	10,3982954 2
			2021	254.690.876.408	11,4060133 9
			2022	253.436.945.894	11,4038699 3

63	UANG	Pakuan Tbk.	2020	320.535.957.959	11,5058767 6
			2021	1.007.980.152.989	12,0034519 8
			2022	1.488.828.175.253	12,1728445 8
64	ATAP	Trimitra Prawara Goldland Tbk.	2020	100.138.039.699	11,0005990 9
			2021	92.377.902.100	10,9655681
			2022	115.428.413.973	11,0623127 3
65	ADCP	Adhi Commuter Properti Tbk.	2020	4.676.206.827.346	12,6698937 1
			2021	5.978.673.938.137	12,7766048 7
			2022	6.321.024.480.878	12,8007874 7
66	TRUE	Triniti Dinamik Tbk.	2020	1.472.164.984.000	12,1679564 8
			2021	1.871.869.145.000	12,2722754 9
			2022	2.076.978.640.000	12,3174320 3

Lampiran 9 Leverage

N o.	Kode Perusahan	Nama Perusahaan	Tahun	Total Liabilitas	Total Aset	L
1	PWON	Pakuwon Jati Tbk.	2020	8.860.110.106	26.458.805.377	0,334864329
	PWON		2021	9.687.642.670	28.866.081.129	0,335606438
	PWON		2022	9.883.903.905	30.602.179.916	0,322980387
2	LPLI	Star Pacific Tbk	2020	195.934.000.000	935.197.000.000	0,209510937
	LPLI		2021	12.195.000.000	974.079.000.000	0,012519518
	LPLI		2022	14.159.000.000	1.125.536.000.000	0,012579784
3	SMRA	Summarecon Agung Tbk.	2020	15.836.845.684.000	24.922.534.224.000	0,63544283
	SMRA		2021	14.819.493.511.000	26.049.716.678.000	0,568892694
	SMRA		2022	16.683.534.371.000	28.433.574.878.000	0,586754724
4	DART	Duta Anggada Realty Tbk.	2020	3.742.012.201.000	6.656.120.982.000	0,562191134
	DART		2021	4.100.747.128.000	6.604.034.590.000	0,620945737
	DART		2022	4.380.333.825.000	6.462.680.097.000	0,677789053
5	RDTX	Roda Vivatex Tbk	2020	234.410.089.039	2.971.061.771.714	0,07889775
	RDTX		2021	256.434.333.798	3.161.105.356.526	0,08112173
	RDTX		2022	414.789.785.669	3.387.321.004.206	0,12245364

6	DILD	Intiland Development Tbk.	2020	9.552.523.140.002	15.701.872.562.921	0,608368403
	DILD		2021	10.429.535.817.904	16.460.004.827.627	0,633628965
	DILD		2022	10.136.195.422.586	16.351.848.378.006	0,619880712
7	MTSM	Metro Realty Tbk.	2020	27.817.215.164	72.921.362.051	0,381468672
	MTSM		2021	27.228.089.007	69.927.105.928	0,389378177
	MTSM		2022	25.598.023.852	61.883.551.310	0,413648269
8	PLIN	Plaza Indonesia Realty Tbk.	2020	1.162.324.697.000	11.815.911.491.000	0,098369449
	PLIN		2021	1.174.237.380.000	11.971.692.555.000	0,098084492
	PLIN		2022	1.324.547.597.000	12.369.620.391.000	0,107080699
9	MDLN	Modernland Realty Tbk.	2020	10.629.831.146.672	14.850.039.389.857	0,715811647
	MDLN		2021	10.359.842.202.713	14.139.537.349.795	0,732686081
	MDLN		2022	9.303.503.372.835	12.256.168.874.943	0,759087401
10	CTRA	Ciputra Development Tbk.	2020	21.797.659.000.000	39.255.187.000.000	0,555280987
	CTRA		2021	21.274.214.000.000	40.668.411.000.000	0,523113972
	CTRA		2022	20.989.450.000.000	41.902.382.000.000	0,500913051
11	JRPT	Jaya Real Property Tbk.	2020	3.606.436.882.000	11.481.521.265.000	0,31410793
	JRPT		2021	3.594.354.650.000	11.748.147.834.000	0,305950751

	JRPT		202 2	3.619.754.827.00 0	12.251.800.500.0 00	0,295446 765
12	OMRE	Indonesia Prima Property Tbk	202 0	584.063.261.293	4.133.988.674.02 7	0,141283 227
	OMRE		202 1	723.496.392.230	4.109.123.842.70 0	0,176070 72
	OMRE		202 2	827.629.121.014	3.989.682.804.52 1	0,207442 336
13	DUTI	Duta Pertiwi Tbk	202 0	3.423.402.804.65 3	13.753.624.738.8 85	0,248909 133
	DUTI		202 1	4.347.434.120.81 3	15.308.923.447.7 79	0,283980 395
	DUTI		202 2	4.659.937.738.57 3	15.586.178.093.9 51	0,298978 859
14	PUDP	Pudjiadi Prestige Tbk.	202 0	204.280.317.915	521.632.697.211	0,391617 165
	PUDP		202 1	190.546.059.153	492.003.943.529	0,387285 634
	PUDP		202 2	70.130.902.724	651.369.072.120	0,107666 921
15	KIJA	Kawasan Industri Jababeka Tbk.	202 0	5.939.921.471.28 9	12.200.175.979.8 70	0,486871 786
	KIJA		202 1	5.920.079.958.94 3	12.292.090.330.0 26	0,481617 024
	KIJA		202 2	6.605.083.823.53 3	13.110.459.383.6 00	0,503802 623
16	SMDM	Suryamas Dutamakmur Tbk.	202 0	553.905.302.046	3.201.910.904.02 1	0,172992 103
	SMDM		202 1	523.995.257.470	3.303.511.723.15 1	0,158617 647
	SMDM		202 2	463.973.592.434	3.423.278.470.83 6	0,135534 867
17	BIPP	Bhuwanatala Indah Permai Tbk.	202 0	919.581.439.010	2.126.525.330.31 4	0,432433 805

	BIPP		202 1	889.578.514.261	2.044.686.725.85 4	0,435068 367
	BIPP		202 2	247.729.876.368	806.384.409.413	0,307210 647
18	ELTY	Bakrieland Development Tbk.	202 0	3.387.644.000.00 0	11.823.436.000.0 00	0,286519 418
	ELTY		202 1	3.533.568.000.00 0	11.681.203.000.0 00	0,302500 35
	ELTY		202 2	2.671.612.000.00 0	9.913.459.000.00 0	0,269493 423
19	LPKR	Lippo Karawaci Tbk.	202 0	28.291.825.000.0 00	51.865.480.000.0 00	0,545484 685
	LPKR		202 1	29.594.927.000.0 00	52.080.936.000.0 00	0,568248 754
	LPKR		202 2	30.731.006.000.0 00	49.870.897.000.0 00	0,616211 214
20	LPCK	Lippo Cikarang Tbk	202 0	3.140.408.000.00 0	9.719.570.000.00 0	0,323101 536
	LPCK		202 1	2.727.591.000.00 0	9.134.537.000.00 0	0,298601 998
	LPCK		202 2	2.654.442.000.00 0	9.349.613.000.00 0	0,283909 291
21	BKSL	Sentul City Tbk.	202 0	8.121.131.006.42 6	18.371.229.973.8 21	0,442057 011
	BKSL		202 1	6.168.939.794.46 6	16.654.989.338.1 61	0,370395 902
	BKSL		202 2	6.398.549.423.65 7	16.721.760.263.8 07	0,382648 078
22	RBMS	Ristia Bintang Mahkotasejati T	202 0	200.695.757.269	760.445.865.842	0,263918 533
	RBMS		202 1	214.953.290.839	771.096.800.598	0,278763 043
	RBMS		202 2	198.940.136.778	717.606.761.078	0,277227 233

23	FMII	Fortune Mate Indonesia Tbk	2020	245.524.649.894	870.707.453.070	0,281982943
	FMII		2021	233.332.307.567	869.030.674.625	0,268497205
	FMII		2022	100.867.958.685	752.865.843.071	0,133978662
24	GMTD	Gowa Makassar Tourism Developm	2020	402.384.335.106	987.323.142.096	0,407550799
	GMTD		2021	515.861.813.615	1.072.934.636.699	0,480795191
	GMTD		2022	594.503.930.604	1.160.940.485.132	0,512088206
25	INPP	Indonesian Paradise Property T	2020	1.885.064.829.152	7.657.106.251.566	0,246185017
	INPP		2021	3.027.911.364.432	8.745.700.244.235	0,346217144
	INPP		2022	3.423.931.216.118	9.163.821.178.882	0,373635752
26	BKDP	Bukit Darmo Property Tbk	2020	309.509.265.589	790.840.175.521	0,391367656
	BKDP		2021	321.722.256.490	791.641.870.615	0,406398737
	BKDP		2022	336.190.419.708	777.975.969.900	0,432134709
27	GPRA	Perdana Gapuraprima Tbk.	2020	674.113.858.270	1.727.361.676.947	0,390256347
	GPRA		2021	654.638.555.294	1.760.551.462.449	0,371837216
	GPRA		2022	602.857.333.624	1.781.355.644.223	0,338426151
28	ASRI	Alam Sutera Realty Tbk.	2020	11.840.666.961.000	21.226.814.871.000	0,557816471
	ASRI		2021	12.397.883.478.000	21.933.974.714.000	0,565236517

	ASRI		202 2	11.656.300.706.0 00	22.298.925.271.0 00	0,522729 26
29	BAPA	Bekasi Asri Pemula Tbk.	202 0	8.098.923.359	142.306.771.029	0,056911 722
	BAPA		202 1	7.171.085.839	139.570.998.335	0,051379 484
	BAPA		202 2	6.589.092.293	135.434.013.488	0,048651 68
30	BSDE	Bumi Serpong Damai Tbk.	202 0	26.391.824.110.9 26	60.862.926.586.7 50	0,433627 26
	BSDE		202 1	25.575.995.151.8 14	61.469.712.165.6 56	0,416074 75
	BSDE		202 2	26.953.967.352.9 72	64.999.403.480.7 87	0,414680 226
31	MKPI	Metropolitan Kentjana Tbk.	202 0	2.015.619.366.15 3	7.622.918.065.73 3	0,264415 72
	MKPI		202 1	2.157.944.970.30 2	7.994.282.432.09 2	0,269936 043
	MKPI		202 2	1.726.321.957.73 7	8.155.939.004.81 2	0,211664 403
32	BCIP	Bumi Citra Permai Tbk.	202 0	462.672.453.926	909.264.462.663	0,508842 557
	BCIP		202 1	440.374.923.594	887.073.065.396	0,496435 909
	BCIP		202 2	420.288.826.352	884.034.513.122	0,475421 287
33	APLN	Agung Podomoro Land Tbk.	202 0	19.036.134.922.0 00	30.391.359.956.0 00	0,626366 67
	APLN		202 1	19.071.333.513.0 00	29.611.111.193.0 00	0,644060 042
	APLN		202 2	16.148.220.661.0 00	28.617.781.741.0 00	0,564272 27
34	EMDE	Megapolitan Developments Tbk.	202 0	1.905.692.794.65 6	2.454.054.273.49 5	0,776548 757

	EMDE		202 1	2.033.600.077.69 1	3.720.638.990.79 0	0,546572 802
	EMDE		202 2	2.117.499.934.23 3	3.743.751.737.05 8	0,565609 069
35	MTLA	Metropolitan Land Tbk.	202 0	1.855.546.000.00 0	5.932.483.000.00 0	0,312777 297
	MTLA		202 1	2.003.374.000.00 0	6.409.548.000.00 0	0,312560 886
	MTLA		202 2	1.981.223.000.00 0	6.735.895.000.00 0	0,294129 139
36	BEST	Bekasi Fajar Industrial Estate	202 0	1.925.523.126.08 1	6.282.180.229.73 2	0,306505 553
	BEST		202 1	1.752.315.039.99 5	6.046.212.385.41 2	0,289820 292
	BEST		202 2	1.749.964.841.75 5	6.078.468.909.02 6	0,287895 664
37	NIRO	City Retail Developments Tbk.	202 0	1.236.406.020.27 3	10.608.390.520.5 41	0,116549 821
	NIRO		202 1	5.263.849.675.72 8	11.691.071.599.3 77	0,450245 269
	NIRO		202 2	6.842.019.184.61 8	12.930.967.694.7 57	0,529118 883
38	TARA	Agung Semesta Sejahtera Tbk.	202 0	45.402.041.449	1.086.597.471.37 0	0,041783 68
	TARA		202 1	22.543.782.865	1.085.232.564.47 4	0,020773 227
	TARA		202 2	20.607.200.061	1.080.248.725.55 7	0,019076 347
39	PPRO	PP Properti Tbk.	202 0	14.044.750.475.3 60	18.588.970.471.9 92	0,755542 137
	PPRO		202 1	16.588.283.290.2 55	21.086.427.083.5 75	0,786680 609
	PPRO		202 2	17.257.435.445.7 77	21.812.999.448.6 69	0,791153 71

40	DMAS	Puradelta Lestari Tbk.	2020	1.224.176.089.310	6.752.233.240.104	0,181299438
	DMAS		2021	762.768.422.674	6.113.941.603.354	0,124758866
	DMAS		2022	898.765.268.060	6.623.414.189.145	0,135695163
41	MMLP	Mega Manunggal Property Tbk.	2020	963.467.166.000	6.726.005.150.000	0,143245083
	MMLP		2021	949.949.854.000	7.107.303.861.000	0,133658258
	MMLP		2022	1.452.118.870.000	7.635.870.085.000	0,190170715
42	BIKA	Binakarya Jaya Abadi Tbk.	2020	3.537.619.359.533	3.192.672.527.435	1,108043286
	BIKA		2021	3.216.992.692.903	3.064.221.042.583	1,049856602
	BIKA		2022	3.228.587.467.386	2.900.520.980.450	1,113106055
43	CSIS	Cahayasakti Investindo Sukses	2020	68.503.399.619	191.698.777.265	0,357349174
	CSIS		2021	61.894.851.882	184.570.623.528	0,335345087
	CSIS		2022	236.219.079.799	546.666.448.170	0,432108246
44	NASA	Andalan Perkasa Abadi Tbk.	2020	58.676.592.096	1.135.507.968.087	0,051674311
	NASA		2021	61.953.985.743	1.133.852.216.949	0,054640265
	NASA		2022	87.908.394.184	1.129.527.346.470	0,077827593
45	RISE	Jaya Sukses Makmur Sentosa Tbk	2020	524.341.904.877	2.362.014.962.050	0,221989239
	RISE		2021	380.753.760.351	2.646.552.344.998	0,143867837

	RISE		202 2	410.744.836.206	2.712.160.950.00 2	0,151445 598
46	POLL	Pollux Properties Indonesia Tb	202 0	5.535.564.355.13 8	7.017.159.595.51 8	0,788861 117
	POLL		202 1	5.547.172.372.21 4	6.895.354.778.17 2	0,804479 617
	POLL		202 2	3.146.900.911.74 6	4.845.037.355.08 1	0,649510 144
47	LAND	Trimitra Propertindo Tbk.	202 0	268.307.023.961	755.728.123.635	0,355031 149
	LAND		202 1	287.516.419.432	763.357.981.904	0,376646 903
	LAND		202 2	266.411.204.052	734.346.966.843	0,362786 552
48	CITY	Natura City Developments Tbk.	202 0	79.780.097.538	957.808.559.593	0,083294 409
	CITY		202 1	77.070.944.169	958.168.768.047	0,080435 667
	CITY		202 2	79.313.511.670	933.973.335.744	0,084920 531
49	MPRO	Maha Properti Indonesia Tbk.	202 0	401.816.572.000	1.770.238.845.00 0	0,226984 383
	MPRO		202 1	407.517.539.000	1.762.114.841.00 0	0,231266 164
	MPRO		202 2	399.652.279.000	1.725.176.255.00 0	0,231658 81
50	SATU	Kota Satu Properti Tbk.	202 0	174.423.102.954	260.603.289.007	0,669305 071
	SATU		202 1	190.320.812.082	259.460.426.771	0,733525 395
	SATU		202 2	176.861.233.435	237.976.127.852	0,743188 97
51	URBN	Urban Jakarta Propertindo Tbk.	202 0	1.853.740.538.89 1.000	3.941.663.945.08 7.000	0,470293 908

	URBN		202 1	2.032.538.906.30 8.000	4.055.436.445.51 4.000	0,501188 697
	URBN		202 2	2.243.809.623.64 2.000	4.269.806.195.05 8.000	0,525506 199
52	POLI	Pollux Hotels Group Tbk.	202 0	780.478.933.365	7.017.159.595.51 8	0,111224 338
	POLI		202 1	708.818.433.520	6.895.354.778.17 2	0,102796 514
	POLI		202 2	683.099.929.963	2.583.234.248.02 3	0,264435 922
53	POSA	Bliss Properti Indonesia Tbk.	202 0	852.517.654.759	976.480.109.573	0,873051 736
	POSA		202 1	925.015.705.169	908.417.331.069	1,018271 75
	POSA		202 2	999.513.230.538	862.192.739.447	1,159268 902
54	PAMG	Bima Sakti Pertiwi Tbk.	202 0	147.393.574.529	582.806.214.350	0,252903 231
	PAMG		202 1	157.557.462.326	583.578.892.476	0,269984 854
	PAMG		202 2	159.757.005.714	582.565.037.552	0,274230 336
55	REAL	Repower Asia Indonesia Tbk.	202 0	2.608.820.964	352.590.228.523	0,007399 017
	REAL		202 1	2.492.305.309	353.731.723.320	0,007045 75
	REAL		202 2	814.437.215	352.269.524.066	0,002311 972
56	INDO	Royalindo Investa Wijaya Tbk.	202 0	2.550.402.145	968.396.392.751	0,002633 634
	INDO		202 1	1.927.235.221	980.668.268.610	0,001965 226
	INDO		202 2	2.235.949.447	980.544.177.714	0,002280 315

57	TRIN	Perintis Trinita Properti Tbk.	2020	249.315.209.903.000	1.472.164.984.000	0,169352765
	TRIN		2021	1.214.835.891.000	1.871.869.145.000	0,648996162
	TRIN		2022	1.434.907.753.000	2.076.978.640.000	0,690863028
58	DADA	Diamond Citra Propertindo Tbk.	2020	249.315.209.903	587.156.156.898	0,424614827
	DADA		2021	287.926.500.025	631.233.385.628	0,456133193
	DADA		2022	315.880.366.336	660.425.520.304	0,478298244
59	ASPI	Andalan Sakti Primaindo Tbk.	2020	29.339.769.387	99.903.703.388	0,293680498
	ASPI		2021	31.837.673.276	104.778.918.147	0,303855717
	ASPI		2022	21.013.278.708	91.092.516.349	0,230680626
60	AMAN	Makmur Berkah Amanda Tbk.	2020	209.346.614.000	799.397.510.000	0,261880493
	AMAN		2021	242.578.454.000	861.880.670.000	0,281452482
	AMAN		2022	319.627.161.000	966.109.132.000	0,330839602
61	KBAG	Karya Bersama Anugerah Tbk.	2020	81.038.905.732	463.491.459.004	0,174844442
	KBAG		2021	77.243.842.432	458.744.601.288	0,16838093
	KBAG		2022	53.394.262.317	443.422.913.606	0,120413855
62	BBSS	Bumi Benowo Sukses Sejahtera Tbk	2020	4.368.604.670	25.020.467.272	0,174601242
	BBSS		2021	3.761.316.460	254.690.876.408	0,014768163

	BBSS		202 2	4.649.445.404	253.436.945.894	0,018345 571
63	UANG	Pakuan Tbk.	202 0	206.095.124.198	320.535.957.959	0,642970 372
	UANG		202 1	968.237.197.337	1.007.980.152.98 9	0,960571 688
	UANG		202 2	1.508.482.308.11 2	1.488.828.175.25 3	1,013201 075
64	ATAP	Trimitra Prawara Goldland Tbk.	202 0	26.911.314.093	100.138.039.699	0,268742 17
	ATAP		202 1	14.085.534.439	92.377.902.100	0,152477 315
	ATAP		202 2	35.810.133.789	115.428.413.973	0,310236 731
65	ADCP	Adhi Commuter Properti Tbk.	202 0	2.706.372.007.47 6	4.676.206.827.34 6	0,578753 701
	ADCP		202 1	3.878.478.491.63 3	5.978.673.938.13 7	0,648718 852
	ADCP		202 2	3.863.027.035.70 0	6.321.024.480.87 8	0,611139 388
66	TRUE	Trinita Dinamik Tbk.	202 0	765.513.292.000	1.472.164.984.00 0	0,519991 509
	TRUE		202 1	1.214.835.891.00 0	1.871.869.145.00 0	0,648996 162
	TRUE		202 2	1.434.907.753.00 0	2.076.978.640.00 0	0,690863 028

Lampiran 10 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FD	198	-.01	3.07	.2131	.38021
KM	198	.00	910.59	13.2845	106.66051
UP	198	10.40	15.63	12.4236	.85100
LV	198	.00	1.16	.3755	.24782
<i>PRUDENCE</i>	198	.00	1.00	.5808	.49468
Valid N (listwise)	198				

Sumber: olah data SPSS 24, 2025

Lampiran 11 Hasil Uji Normalitas
One-Sample Kolmogorov-Smirnov Test

			Unstandardized Predicted Value
N			198
Normal Parameters ^{a,b}	Mean		.5808081
	Std. Deviation		.16992315
Most Extreme Differences	Absolute		.087
	Positive		.087
	Negative		-.049
Test Statistic			.087
Asymp. Sig. (2-tailed)			.001 ^c
Monte Carlo Sig. (2-tailed)	Sig.		.090 ^d
	99% Confidence Interval	Lower Bound	.082
		Upper Bound	.097

Sumber: olah data SPSS 24, 2025

Lampiran 12 Hasil Uji Heteroskedastisitas
Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.002	.004		-.669	.504
	FD	0,504	.001	.002	.023	.981
	KM	0,980	.000	-.096	- 1.321	.188
	UP	.000	.000	.101	1.344	.181
	LV	.000	.001	-.036	-.465	.643

Sumber: olah data SPSS 24, 2025

Lampiran 13 Hasil Uji Autokorelasi
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.410 ^a	.168	.146	.45737	1.983

Sumber: *olah data SPSS 24, 2025*

Lampiran 14 Hasil Regresi Linear Berganda
Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.502	.508		-2.956	.004
	FD	.205	.093	.157	2.194	.029
	KM	.000	.000	.063	.917	.360
	UP	.172	.041	.296	4.158	.000
	LV	-.267	.146	-.134	-1.825	.069

Sumber: *olah data SPSS 24, 2025*

Lampiran 15 Hasil Uji f
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.688	4	1.422	6.455	.000 ^b
	Residual	42.519	193	.220		
	Total	48.207	197			

Sumber: *olah data SPSS 24, 2025*

Lampiran 16 Hasil Uji Koefisein Determinasi (R^2)
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.408 ^a	.165	.149	.45671

Sumber: *olah data SPSS 24, 2025*

Lampiran 17 Hasil Uji t
Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.502	.508		-2.956	.004
	FD	.205	.093	.157	2.194	.029
	KM	.000	.000	.063	.917	.360
	UP	.172	.041	.296	4.158	.000
	LV	-.267	.146	-.134	-1.825	.069

Sumber: *olah data SPSS 24*, 20

Lampiran 18 Surat Keputusan Dekan Fakultas Ekonomi



UNIVERSITAS ISLAM 45
FAKULTAS EKONOMI
 Jl. Cati Mentia no.83 Bekasi 17113
 Telp : (021) 88349633, 8891027, 8802015, 8808851 Ext. 130-131 Fax : (021) 8801192

SURAT KEPUTUSAN DEKAN
FAKULTAS EKONOMI
 NOMOR : 1.0187/UNISMA.FE/KD/VI/2025
TENTANG
PENETAPAN PEMBIMBING PENULISAN SKRIPSI
DEKAN FAKULTAS EKONOMI
UNIVERSITAS ISLAM 45

Menimbang : 1. Bahwa penyelesaian akhir program mahasiswa jenjang pendidikan Sarjana (S1) untuk Fakultas Ekonomi dilakukan penilaian skripsi;
 2. Bahwa untuk kelancaran pelaksanaan penilaian skripsi, maka diperlukan pembimbing penilaian skripsi;
 3. Bahwa nama yang tercantum dalam Surat Keputusan ini dianggap memenuhi syarat menjadi Pembimbing Skripsi.

Mengingat : 1. Undang-undang Nomor 20 Tahun 2003 Tentang Sistem Pendidikan Nasional.
 2. Peraturan Pemerintah Nomor 60 Tahun 1999 tentang Pendidikan Tinggi.
 3. Statuta UNISMA Bekasi.
 4. Keputusan Mendiknas Nomor 184/U/2001 tentang Pedoman Pengawasan, Pengendalian dan Pembinaan Program Diploma, Sarjana dan Pasca Sarjana di Perguruan tinggi.

Memperhatikan : 1. Pedoman Penyusunan Skripsi dan Tugas Akhir di lingkungan Fakultas Ekonomi Bekasi.
 2. Rekomendasi Ketua Program Studi di lingkungan Fakultas Ekonomi.

MEMUTUSKAN

Menetapkan :
Pertama : Mengangkat Saudara **Dr. Yuhana Nudhirah O. S.E., M.Ak**

Sebagai Dosen Pembimbing Skripsi :
Program Studi : Akuntansi
Nama Mahasiswa : Achbar Ganawan Simanjuntak
NPM : 41183403200044
Judul Penelitian Skripsi : Pengaruh *Financial Distress, Kepemilikan Manajerial, Ukuran Perusahaan, Leverage terhadap Accounting Prudence*

Kedua : Surat Keputusan ini berlaku sampai dengan :
 SK Bimbingan Pertama s/d Akhir Semester : Ganjil T.A 2023/2024 Tanggal 30 Agustus 2024
 SK Perpanjangan ke (1) s/d Akhir Semester : Ganjil T.A 2024/2025 Tanggal 28 Februari 2025
 SK Perpanjangan ke (2) s/d Akhir Semester : Ganjil T.A 2025/2026 Tanggal 27 Februari 2026

Ketiga : Mahasiswa yang tidak dapat menyelesaikan skripsi sampai dengan batas akhir tanggal tersebut di atas, maka keputusan ini tidak berlaku lagi dan biaya bimbingan dinyatakan habis terpakai.

Keempat : Mahasiswa yang akan melanjutkan skripsi diharuskan membayar bimbingan sebesar ketentuan yang berlaku.

Kelima : Surat Keputusan ini berlaku sejak tanggal ditetapkan dan apabila terdapat kekeliruan di dalam Surat Keputusan ini akan diadakan perubahan sebagaimana mestinya.

Ditetapkan : Bekasi
 Tanggal : 12 Juni 2025

Dr. Haikal Khatimah, S.E., M.Si.
 Dekan

Terselenggara :
 1. Direktur DAPA UNISMA Bekasi
 2. Dosen Pembimbing
 3. Asisip

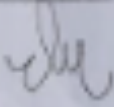
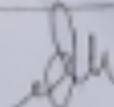
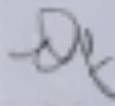
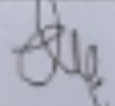
Lampiran 19 Kartu Seminar Proposal Penelitian Skripsi /Tugas Akhir

**KARTU SEMINAR PROPOSAL PENELITIAN
SKRIPSI/TUGAS AKHIR**

Nama Mahasiswa	: Azzahra Ghazwan Ramadani
NPM	: 14103000000000000000
Program Studi/Jurusan	: Ekonomi / Manajemen
Tingkat Akademik	: 3 s.d 4
Alamat Rumah	: Tambora Selatan
No. Tlp	Rumah : Hp : 0855 - 3031 - 4100

Telah Melaksanakan Seminar

No.	Judul Skripsi	Tanggal Pelaksanaan	Tanda Tangan Moderator
1.	Strategi Energi Pengukuran, Pemasangan, Pemeliharaan, dan Pemantauan Sistem Energi Terbarukan di Rumah	13 Februari 2024	
2.	Strategi Pemantauan Energi Listrik di Rumah	13 Februari 2024	
3.	Pengukuran Pengukuran energi listrik dan pemeliharaan sistem tenaga listrik di rumah	13 Februari 2024	
4.	Pengukuran Pengukuran energi listrik dan pemeliharaan sistem tenaga listrik di rumah	13 Februari 2024	
5.	Pengukuran Pengukuran energi listrik dan pemeliharaan sistem tenaga listrik di rumah	13 Februari 2024	
6.	Pengukuran Pengukuran energi listrik dan pemeliharaan sistem tenaga listrik di rumah	16 April 2024	

No.	Judul Skripsi	Tanggal Pelaksanaan	Tanda Tangan Moderator
7.	Persepsi Masyarakat Terhadap Perubahan Perilaku Hidup Bersih dan Sehat	16 Mei 2024	
8.	Persepsi Masyarakat Terhadap Perilaku Hidup Bersih dan Sehat Terhadap Perubahan Perilaku Hidup Bersih dan Sehat	16 Mei 2024	
9.	Persepsi Masyarakat Terhadap Perilaku Hidup Bersih dan Sehat Terhadap Perubahan Perilaku Hidup Bersih dan Sehat	16 Mei 2024	
10.	Persepsi Masyarakat Terhadap Perilaku Hidup Bersih dan Sehat Terhadap Perubahan Perilaku Hidup Bersih dan Sehat	16 Mei 2024	
11.			
12.			
13.			
14.			
15.			
16.			

Lampiran 20 Kartu Bimbingan Skripsi



UNIVERSITAS ISLAM "45"
FAKULTAS EKONOMI

Jl. Cut Meutia No.83 Bekasi 17113

Telp. (021) 88349033, 8802015

KARTU BIMBINGAN SKRIPSI

NAMA	Reza Nur Hafidza
NPM	401834032000044
PROGRAM STUDI	Akuntansi
TANGGAL MENGAJUKAN SKRIPSI	03 November 2023.
TARGET PENYELESAIAN SKRIPSI	21 Juli 2025.
JUDUL SKRIPSI	Pengaruh Financial Diversi, Kepemilikan manjuria, Ukuran Perusahaan, Leverage, terhadap Accounting Practices.

PENGEMBANG SKRIPSI

clara

TANGGAL	POKOK BAHASAN	PARAF PEMBIMBING
14 April 2024	Revisi Jurnal (Pengantar PD, kel. up, W. terhadap Accounting)	clp
18 Mei 2024	Revisi Bab I (Fenomena, research gap)	clp
25 Mei 2024	Revisi Bab II dan bab III (hipotesis penelitian)	clp
2 Apr 2025	Penyusunan Revisi Sampul.	clp
8 Apr 2025	Revisi Bab III (hipotesis dan tulisan akhir)	clp
16 Apr 2025	Penyusunan dan akhir bab III (penutup II, III)	clp
09 Mei 2025	Revisi Bab III Uji Asumsi Statistik dan uji t, uji f)	clp
23 Mei 2025	Penyusunan Bab IV & V dan (sampul)	clp
6 Juni 2025	Acc. Kertas & Siding Sampul.	clp

Lampiran 21 RIWAYAT HIDUP

INFORMASI PRIBADI

Nama : Achbar Gunawan Simanjuntak

Tempat, Tanggal Lahir : Sibolga, 16 Febuari 2002

Jenis Kelamin : Laki – Laki

Agama : Islam

Alamat : Bumi Yapemas Indah

NO Hp : 0895-3851-62982

Email : achbargunawansimanjuntak@gmail.com

PENDIDIKAN FORMAL

SMP 11 Tambun Selatan : (2014 - 2017)

SMK Al-Munir Tambun Utara : (2017 – 2020)

PENGALAMAN KERJA

PT Kaya Raya Turun Temurun (Prestisa) : Februari – Juli 2023

KAP Basyiruddin : Maret – Maret 2024

TMF Group : Juni – November 2024

Lampiran 22 Update Tabel Turnitin

PENGARUH FD, KM UP, LV, TERHADAP ACCOUNTING PRUDENCE.pdf			
ORIGINALITY REPORT			
26%	27%	15%	12%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS
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