

LAMPIRAN



Lampiran 1. Tabulasi Data Awal Sebelum Cut Outlier

No	Kode	Nama Perusahaan	Tahun	Laba Tahun Berjalan	Total Asset	ROA (%)	LN(Total Asset)	K AP	Kompl eksitas	Tutup Buku	Tanggal Audit	Audit Delay
1	APLN	PT Agung Podomoro Land Tbk	2021	-485.227.632.000	29.611.111.19 3.000	- 1,64	31,02	0	1	12/31/2021	4/5/2022	95
			2022	2.268.910.393.000	28.617.781.74 1.000	7,93	30,99	0	1	12/31/2022	3/30/2023	89
			2023	1.164.518.767.000	28.327.551.61 2.000	4,11	30,97	0	1	12/31/2023	3/27/2024	87
			2024	770.526.340.000	26.119.677.42 6.000	2,95	30,89	0	1	12/31/2024	3/25/2025	84
2	ASRI	Alam Sutera Reality Tbk	2021	142.928.791.000	21.933.974.71 4.000	0,65	30,72	0	1	12/31/2021	3/29/2022	88
			2022	1.098.364.937.000	22.298.925.27 1.000	4,93	30,74	0	1	12/31/2022	4/5/2023	95
			2023	637.639.854.000	22.236.236.86 4.000	2,87	30,73	0	1	12/31/2023	3/25/2024	85
			2024	65.136.557.000	22.019.031.43 3.000	0,30	30,72	0	1	12/31/2024	3/25/2025	84
3	BAPA	Bekasi Asri Pemula Tbk	2021	-2.052.255.452	73.848.835.21 7	- 2,78	25,03	0	1	12/31/2021	4/18/2022	108
			2022	-3.712.072.464	135.434.013.4 88	- 2,74	25,63	0	1	12/31/2022	3/31/2023	90
			2023	-2.857.333.912	134.862.326.6 95	- 2,12	25,63	0	1	12/31/2023	3/28/2024	88
			2024	-4.572.611.851	132.681.019.7 28	- 3,45	25,61	0	1	12/31/2024	4/4/2025	94
4	BAPI	PT Bhakti Agung Proptertindo Tbk	2021	-1.016.507.793	650.261.732.9 15	- 0,16	27,20	0	0	12/31/2021	4/27/2022	117
			2022	-97.843.557	663.258.694.4 73	- 0,01	27,22	0	0	12/31/2022	8/7/2023	219
			2023	-1.322.620.236	672.664.749.1 62	- 0,20	27,23	0	0	12/31/2023	3/27/2024	87
			2024	-5.356.564.378	686.673.855.7 34	- 0,78	27,26	0	0	12/31/2024	3/28/2025	87

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5	BCIP	Bumi Citra Permai Tbk	2021	124.179.366	887.073.065.396	0,01	27,51	0	1	12/31/2021	4/25/2022	115
			2022	17.063.851.989	884.034.513.122	1,93	27,51	0	1	12/31/2022	3/31/2023	90
			2023	17.290.964.462	910.632.554.632	1,90	27,54	0	1	12/31/2023	3/28/2024	88
			2024	15.271.683.642	915.499.008.121	1,67	27,54	0	1	12/31/2024	3/28/2025	87
6	BEST	Bekasi Fajar Industrial Estate Tbk	2021	-71.095.023.263	6.046.212.385.412	-1,18	29,43	0	1	12/31/2021	3/28/2022	87
			2022	33.729.572.546	6.078.468.909.026	0,55	29,44	0	1	12/31/2022	3/28/2023	87
			2023	39.528.179.905	5.940.104.349.120	0,67	29,41	0	1	12/31/2023	3/25/2024	85
			2024	58.582.277.467	5.827.208.430.098	1,01	29,39	0	1	12/31/2024	3/25/2025	84
7	BIPP	Bhuwanatala Indah Permai Tbk	2021	19.556.643.069	2.044.686.725.854	0,96	28,35	0	1	12/31/2021	4/7/2022	97
			2022	25.273.691.937	1.888.336.506.757	1,34	28,27	0	1	12/31/2022	3/31/2023	90
			2023	-4.472.990.784	1.945.323.867.233	-0,23	28,30	0	1	12/31/2023	3/28/2024	88
			2024	-6.450.817.152	1.861.011.197.037	-0,35	28,25	0	1	12/31/2024	3/27/2025	86
8	BKSL	Sentul City Tbk	2021	229.270.350.880	16.654.989.338.161	1,38	30,44	0	1	12/31/2021	4/26/2022	116
			2022	-167.082.791.575	16.721.760.263.807	-1,00	30,45	0	1	12/31/2022	3/30/2023	89
			2023	317.829.464.554	19.886.877.883.420	1,60	30,62	0	1	12/31/2023	4/8/2024	99
			2024	13.930.180.346	21.188.290.505.406	0,07	30,68	0	1	12/31/2024	3/26/2025	85
9	BSDE	PT Bumi Serpong Damai Tbk	2021	1.538.840.956.173	61.469.712.165.656	2,50	31,75	0	1	12/31/2021	3/2/2022	61

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			2022	2.656.885.590.302	64.999.403.48 0.787	4,09	31,81	0	1	12/31/2022	3/8/2023	67
			2023	2.259.456.837.723	66.827.648.48 6.393	3,38	31,83	0	1	12/31/2023	3/12/2024	72
			2024	4.917.670.536.213	76.023.348.88 6.846	6,47	31,96	0	1	12/31/2024	3/24/2025	83
10	CITY	PT Natura City Developments Tbk	2021	1.261.805.333	951.332.974.9 00	0,13	27,58	0	1	12/31/2021	3/31/2022	90
			2022	-21.279.375.357	933.973.335.7 44	- 2,28	27,56	0	1	12/31/2022	3/28/2023	87
			2023	1.924.756.848	972.729.281.4 65	0,20	27,60	0	1	12/31/2023	3/27/2024	87
			2024	8.327.066.703	1.052.167.861 .172	0,79	27,68	0	1	12/31/2024	3/17/2025	76
11	CTRA	Ciputra Development Tbk	2021	2.087.716.000.000	40.668.411.00 0.000	5,13	31,34	1	1	12/31/2021	4/14/2022	104
			2022	2.002.076.000.000	42.032.615.00 0.000	4,76	31,37	1	1	12/31/2022	3/30/2023	89
			2023	1.909.025.000.000	44.115.215.00 0.000	4,33	31,42	1	1	12/31/2023	3/30/2024	90
			2024	2.327.968.000.000	47.022.702.00 0.000	4,95	31,48	1	1	12/31/2024	3/26/2025	85
12	DART	Duta Anggada Realty Tbk	2021	-411.222.141.000	6.604.034.590 .000	- 6,23	29,52	1	1	12/31/2021	4/6/2022	96
			2022	-411.222.141.000	6.462.680.097 .000	- 6,36	29,50	1	1	12/31/2022	4/28/2023	118
			2023	-343.797.532.000	6.316.969.636 .000	- 5,44	29,47	1	1	12/31/2023	5/21/2024	142
			2024	-296.801.679.000	6.208.681.516 .000	- 4,78	29,46	1	1	12/31/2024	4/25/2025	115
13	DILD	Intiland Development Tbk	2021	-30.049.182.958	16.461.784.78 7.635	- 0,18	30,43	0	1	12/31/2021	4/26/2022	116
			2022	191.967.902.267	16.351.848.37 8.006	1,17	30,43	0	1	12/31/2022	3/29/2023	88

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			2023	758.028.371.346	14.603.908.143.192	5,19	30,31	0	1	12/31/2023	3/27/2024	87
			2024	263.851.731.055	8.254.678.433.726	3,20	29,74	0	1	12/31/2024	2/10/2025	41
14	DMAS	PT Puradelta Lestari Tbk	2021	714.868.418.799	6.113.941.603.354	11,69	29,44	0	1	12/31/2021	2/24/2022	55
			2022	1.218.496.386.998	6.623.414.189.145	18,40	29,52	0	1	12/31/2022	3/27/2023	86
			2023	1.210.892.246.433	6.718.508.462.422	18,02	29,54	0	1	12/31/2023	3/4/2024	64
			2024	1.334.630.810.498	6.718.508.462.422	19,86	29,54	0	1	12/31/2024	3/25/2025	84
15	DUTI	Duta Pertiwi Tbk	2021	730.113.120.884	15.308.923.447.779	4,77	30,36	0	1	12/31/2021	2/24/2022	55
			2022	846.697.244.502	15.131.488.996.266	5,60	30,35	0	1	12/31/2022	3/8/2023	67
			2023	1.285.261.384.857	15.308.923.447.779	8,40	30,36	0	1	12/31/2023	3/12/2024	72
			2024	1.375.531.266.335	14.362.397.220.551	9,58	30,30	0	1	12/31/2024	3/24/2025	83
16	ELTY	Bakrieland Development Tbk	2021	-273.529.000.000	11.681.203.000.000	-2,34	30,09	0	1	12/31/2021	8/29/2022	241
			2022	-789.619.000.000	9.913.459.000.000	-7,97	29,92	0	1	12/31/2022	9/6/2023	249
			2023	-1.122.557.000.000	8.639.053.000.000	-12,99	29,79	0	1	12/31/2023	3/28/2024	88
			2024	-101.948.000.000	8.742.017.000.000	-1,17	29,80	0	1	12/31/2024	3/26/2025	85
17	EMDE	Megapolitan Developments Tbk	2021	1.034.201.610.092	3.728.638.990.780	27,74	28,95	0	1	12/31/2021	4/21/2022	111
			2022	-68.275.169.424	3.743.751.737.058	-1,82	28,95	0	1	12/31/2022	3/30/2023	89
			2023	-271.564.578.143	3.519.255.242.883	-7,72	28,89	0	1	12/31/2023	3/26/2024	86

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			2024	522.711.993.667	3.747.768.640 .198	13,95	28,95	0	1	12/31/2024	3/26/2025	85
18	FMII	Fortune Mate Indonesia Tbk	2021	8.561.000.000	869.030.000.0 00	0,99	27,49	0	1	12/31/2021	4/25/2022	115
			2022	17.293.843.958	752.865.843.0 71	2,30	27,35	0	1	12/31/2022	3/29/2023	88
			2023	17.362.764.969	782.335.410.8 89	2,22	27,39	0	1	12/31/2023	3/28/2024	88
			2024	10.364.124.122	777.309.735.3 61	1,33	27,38	0	1	12/31/2024	3/27/2025	86
			2021	-27.376.369.761	1.072.934.636 .699	- 2,55	27,70	0	1	12/31/2021	4/29/2022	119
19	GMTD	Gowa Makassar Tourism Development Tbk	2022	8.998.249.188	497.830.875.0 88	1,81	26,93	0	1	12/31/2022	3/23/2023	82
			2023	129.014.313.359	1.203.935.508 .128	10,72	27,82	0	1	12/31/2023	3/21/2024	81
			2024	136.854.119.638	1.294.082.959 .247	10,58	27,89	0	1	12/31/2024	3/19/2025	78
			2021	49.537.431.683	1.760.551.462 .449	2,81	28,20	0	1	12/31/2021	4/22/2022	112
20	GPRA	Perdana Gapura Prima Tbk	2022	76.356.236.772	1.781.355.644 .223	4,29	28,21	0	1	12/31/2022	3/30/2023	89
			2023	96.220.113.673	1.954.231.417 .989	4,92	28,30	0	1	12/31/2023	3/26/2024	86
			2024	123.878.846.350	1.972.695.546 .750	6,28	28,31	0	1	12/31/2024	3/26/2025	85
			2021	19.987.783.770	7.558.387.262 .329	0,26	29,65	0	1	12/31/2021	4/27/2022	117
21	GWSA	PT Greenwood Sejahtera Tbk	2022	30.692.507.577	7.788.405.536 .526	0,39	29,68	0	1	12/31/2022	3/30/2023	89
			2023	60.904.546.136	7.869.221.527 .887	0,77	29,69	0	1	12/31/2023	3/28/2024	88
			2024	73.096.610.164	7.869.478.361 .265	0,93	29,69	0	1	12/31/2024	3/31/2025	90

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22	INPP	Indonesian Paradise Property Tbk	2021	-28.445.978.434	8.745.700.244 .235	- 0,33	29,80	0	1	12/31/2021	4/26/2022	116
			2022	69.492.222.999	9.163.821.178 .882	0,76	29,85	0	1	12/31/2022	4/18/2023	108
			2023	184.896.859.617	9.345.250.655 .467	1,98	29,87	0	1	12/31/2023	3/26/2024	86
			2024	418.069.422.049	9.714.910.991 .638	4,30	29,90	0	1	12/31/2024	3/24/2025	83
23	JRPT	Jaya Real Property Tbk	2021	786.726.309.000	11.748.147.83 4.000	6,70	30,09	0	1	12/31/2021	3/31/2022	90
			2022	879.772.894.000	12.251.800.50 0.000	7,18	30,14	0	1	12/31/2022	3/29/2023	88
			2023	1.024.337.528.000	13.206.898.38 7.000	7,76	30,21	0	1	12/31/2023	2/26/2024	57
			2024	1.151.349.208	14.102.617.67 5	8,16	23,37	0	1	12/31/2024	3/6/2025	65
24	KIJA	Kawasan Industri Jababeka Tbk	2021	87.635.897.475	12.292.090.33 0.026	0,71	30,14	0	1	12/31/2021	4/26/2022	116
			2022	40.980.837.130	13.110.459.38 3.600	0,31	30,20	0	1	12/31/2022	3/17/2023	76
			2023	528.623.322.076	12.947.435.32 0.238	4,08	30,19	0	1	12/31/2023	3/15/2024	75
			2024	770.058.000.000	14.017.356.00 0.000	5,49	30,27	0	1	12/31/2024	3/12/2025	71
25	KOTA	PT DMS Propertindo Tbk	2021	-15.204.603.163	1.560.279.964 .723	- 0,97	28,08	0	1	12/31/2021	4/26/2022	116
			2022	-21.061.511.859	1.542.045.324 .032	- 1,37	28,06	0	1	12/31/2022	3/29/2023	88
			2023	-24.677.123.273	1.523.366.181 .396	- 1,62	28,05	0	1	12/31/2023	3/28/2024	88
			2024	-18.069.882.353	1.504.787.301 .010	- 1,20	28,04	0	1	12/31/2024	4/8/2025	98
26	LAND	PT Trimitra Propertindo Tbk.	2021	-11.601.943.202	763.357.981.9 04	- 1,52	27,36	0	0	12/31/2021	4/20/2022	110

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			2022	-7.918.635.681	734.346.966.843	-1,08	27,32	0	0	12/31/2022	3/29/2023	88
			2023	-11.742.307.395	739.023.696.638	-1,59	27,33	0	0	12/31/2023	3/27/2024	87
			2024	7.787.751.731	735.425.022.849	1,06	27,32	0	0	12/31/2024	4/10/2025	100
27	LPKR	Lippo Karawaci Tbk	2021	-1.623.183.000.000	52.080.936.000.000	-3,12	31,58	0	1	12/31/2021	3/30/2022	89
			2022	-2327495000000	49870897000.000	-4,67	31,54	0	1	12/31/2022	3/30/2023	89
			2023	653.699.000.000	49.570.824.000.000	1,32	31,53	0	1	12/31/2023	3/25/2024	85
			2024	18.727.125.000.000	53.783.859.000.000	34,82	31,62	0	1	12/31/2024	3/27/2025	86
28	MDLN	PT Modernland Realty Tbk	2021	-41.994.106.784	14.539.539.040.795	-0,29	30,31	0	1	12/31/2021	4/22/2022	112
			2022	20.170.729.245	13.528.168.874.943	0,15	30,24	0	1	12/31/2022	3/30/2023	89
			2023	-104.841.134.375	13.688.937.894.339	-0,77	30,25	0	1	12/31/2023	3/28/2024	88
			2024	-690.855.066.136	13.561.474.322.896	-5,09	30,24	0	1	12/31/2024	3/27/2025	86
29	MKPI	Metropolitan Kentjana Tbk	2021	324.669.719.210	7.994.282.432.092	4,06	29,71	0	1	12/31/2021	4/5/2022	95
			2022	701.335.731.285	8.155.939.004.812	8,60	29,73	0	1	12/31/2022	3/30/2023	89
			2023	843.660.027.297	8.388.738.314.302	10,06	29,76	0	1	12/31/2023	3/27/2024	87
			2024	985.662.335.301	8.939.524.775.773	11,03	29,82	0	1	12/31/2024	3/25/2025	84
30	MMLP	PT Mega Manunggal Property Tbk	2021	366.262.697.000	7.107.303.861.000	5,15	29,59	1	1	12/31/2021	4/28/2022	118
			2022	194.546.174.000	76358700850.00	2,55	29,66	1	1	12/31/2022	3/30/2023	89

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			2023	113.353.569.000	6.711.972.112.000	1,69	29,53	1	1	12/31/2023	4/3/2024	94
			2024	251.386.293.000	6.496.086.707.000	3,87	29,50	1	1	12/31/2024	3/27/2025	86
31	MPRO	PT Maha Properti Indonesia Tbk	2021	-13.824.971.000	1.762.114.841.000	-0,78	28,20	0	1	12/31/2021	5/30/2022	150
			2022	-29.208.883.000	1.725.176.255.000	-1,69	28,18	0	1	12/31/2022	4/12/2023	102
			2023	-38.956.228	1.710.197.826.000	-0,00	28,17	0	1	12/31/2023	4/1/2024	92
			2024	-38.961.712.000	1.691.924.390.000	-2,30	28,16	0	1	12/31/2024	4/8/2025	98
			2021	380.666.000.000	6.409.548.000.000	5,94	29,49	1	1	12/31/2021	3/31/2022	90
			2022	417.934.000.000	6.735.895.000.000	6,20	29,54	1	1	12/31/2022	3/27/2023	86
32	MTLA	Metropolitan Land Tbk	2023	492.910.000.000	7.220.711.000.000	6,83	29,61	1	1	12/31/2023	3/25/2024	85
			2024	530.017.000.000	7.435.493.000.000	7,13	29,64	1	1	12/31/2024	3/25/2025	84
33	MTSM	Metro Realty Tbk	2021	-3.121.418.234	69.927.105.928	-4,46	24,97	0	1	12/31/2021	3/25/2022	84
			2022	-6.947.090.119	61.883.551.310	-11,23	24,85	0	1	12/31/2022	3/29/2023	88
			2023	-7.269.897.244	55.219.775.774	-13,17	24,73	0	1	12/31/2023	3/27/2024	87
			2024	-1.437.410.828	49.373.649.058	-2,91	24,62	0	1	12/31/2024	3/27/2025	86
34	NIRO	City Retail Developments Tbk	2021	-164.129.909.756	11.691.071.599.377	-1,40	30,09	1	1	12/31/2021	8/22/2022	234
			2022	-355.490.918.415	12.930.967.694.757	-2,75	30,19	1	1	12/31/2022	3/31/2023	90
			2023	-312.805.581.582	13.584.895.893.410	-2,30	30,24	1	1	12/31/2023	5/31/2024	152

No	Kode	Nama Perusahaan	Tahun	Laba Tahun Berjalan	Total Asset	ROA (%)	LN(Total Aset)	K AP	Kompl eksitas	Tutup Buku	Tanggal Audit	Audit Delay
39	POLI	PT Pollux Hotels Group Tbk	2021	35.847.355.212	2.440.573.927.925	1,47	28,52	0	1	12/31/2021	6/22/2022	173
			2022	155.049.779.830	2.583.234.248.023	6,00	28,58	0	1	12/31/2022	3/30/2023	89
			2023	92.392.176.458	3.245.188.408.916	2,85	28,81	0	1	12/31/2023	3/28/2024	88
			2024	33.818.551.158	4.466.077.681.112	0,76	29,13	0	1	12/31/2024	3/13/2025	72
40	POSA	PT Bliss Properti Indonesia Tbk	2021	-141.256.282.027	908.417.331.069	-15,55	27,53	0	1	12/31/2021	4/28/2022	118
			2022	-121.611.708.472	862.192.739.447	-14,10	27,48	0	1	12/31/2022	3/28/2023	87
			2023	-146.336.427.126	782.764.021.283	-18,69	27,39	0	1	12/31/2023	3/28/2024	88
			2024	-120.337.866.538	748.660.519.885	-16,07	27,34	0	1	12/31/2024	4/8/2025	98
41	PPRO	PT PP Properti Tbk	2021	21.019.897.927	21.086.427.083.575	0,10	30,68	0	1	12/31/2021	3/1/2022	60
			2022	24.274.414.866	21.812.999.448.669	0,11	30,71	0	1	12/31/2022	3/7/2023	66
			2023	-1.284.104.623.688	19.693.388.488.647	-6,52	30,61	0	1	12/31/2023	4/5/2024	96
			2024	-1.091.792.684.042	18.242.135.521.297	-5,99	30,53	0	1	12/31/2024	3/5/2025	64
42	PUDP	Pudjiadi Prestige Tbk	2021	-17.733.938.826	492.003.943.529	-3,60	26,92	0	1	12/31/2021	4/27/2022	117
			2022	279.002.702.816	651.369.072.120	42,83	27,20	0	1	12/31/2022	3/30/2023	89
			2023	367.040.643	532.350.454.070	0,07	27,00	0	1	12/31/2023	3/25/2024	85
			2024	-3.450.189.119	529.246.868.974	-0,65	26,99	0	1	12/31/2024	3/26/2025	85
43	PWON	Pakuwon Jati Tbk	2021	1.550.434.339	28.866.081.129	5,37	24,09	1	1	12/31/2021	3/31/2022	90

No	Kode	Nama Perusahaan	Tahun	Laba Tahun Berjalan	Total Asset	ROA (%)	LN(Total Aset)	K AP	Kompl eksitas	Tutup Buku	Tanggal Audit	Audit Delay
			2022	1.831.130.001	30.602.179.916	5,98	24,14	1	1	12/31/2022	3/27/2023	86
			2023	2.381.869.254	32.710.786.983	7,28	24,21	1	1	12/31/2023	3/25/2024	85
			2024	2.421.707.853	35.371.085.149	6,85	24,29	1	1	12/31/2024	3/24/2025	83
44	RBMS	Ristia Bintang Mahkotasejati Tbk	2021	-23.700.030.500	771.096.800.598	- 3,07	27,37	0	1	12/31/2021	4/25/2022	115
			2022	-39.783.212.530	717.606.761.078	- 5,54	27,30	0	1	12/31/2022	3/20/2023	79
			2023	-20.706.826.771	712.079.911.955	- 2,91	27,29	0	1	12/31/2023	3/27/2024	87
			2024	-28.012.304.780	759.737.592.263	- 3,69	27,36	0	1	12/31/2024	3/26/2025	85
45	RDTX	Roda Vivatex Tbk	2021	195.806.481.653	3.161.105.356.526	6,19	28,78	0	1	12/31/2021	4/21/2022	111
			2022	270.816.725.275	3.387.321.004.206	8,00	28,85	0	1	12/31/2022	3/27/2023	86
			2023	302.802.252.723	3.440.333.041.238	8,80	28,87	0	1	12/31/2023	3/25/2024	85
			2024	287.868.398.051	3.447.072.687.973	8,35	28,87	0	1	12/31/2024	3/26/2025	85
46	REAL	PT Repower Asia Indonesia Tbk	2021	195.806.481.653	353.731.723.320	55,35	26,59	0	1	12/31/2021	4/20/2022	110
			2022	167.069.190	352.269.524.066	0,05	26,59	0	1	12/31/2022	3/30/2023	89
			2023	177.770.573	352.934.080.004	0,05	26,59	0	0	12/31/2023	3/27/2024	87
			2024	24.133.968.442	287.868.398.051	8,38	26,39	0	0	12/31/2024	3/27/2025	86
47	RODA	Pikko Land Development Tbk	2021	32.760.960.104,00	3.650.686.851.644,00	0,90	28,93	0	1	12/31/2021	4/14/2022	104
			2022	-25.847.148.542	3.547.426.939.513	- 0,73	28,90	0	1	12/31/2022	3/30/2023	89

No	Kode	Nama Perusahaan	Tahun	Laba Tahun Berjalan	Total Asset	ROA (%)	LN(Total Aset)	K AP	Kompl eksitas	Tutup Buku	Tanggal Audit	Audit Delay
			2023	-34.572.647.655	3.400.853.313 .022	- 1,02	28,86	0	1	12/31/2023	3/26/2024	86
			2024	-64.588.893.060	3.359.063.695 .937	- 1,92	28,84	0	1	12/31/2024	3/21/2025	80
48	SATU	PT Kota Satu Properti Tbk	2021	-17.007.904.858	160.736.712.8 72	- 10,58	25,80	0	1	12/31/2021	3/31/2022	90
			2022	-8.190.794.020	237.976.127.8 63	- 3,44	26,20	0	1	12/31/2022	4/12/2023	102
			2023	-3.871.542.658	230.354.151.2 20	- 1,68	26,16	0	1	12/31/2023	3/28/2024	88
			2024	-8.285.304.568	213.399.356.7 89	- 3,88	26,09	0	1	12/31/2024	3/26/2025	85
49	SMDM	Suryamas Dutamakmur Tbk	2021	117.647.293.156	3.303.511.723 .151	3,56	28,83	0	1	12/31/2021	3/15/2022	74
			2022	179.796.943.605	34232784708 36	5,25	28,86	0	1	12/31/2022	3/24/2023	83
			2023	97.309.514.650	3.534.588.823 .995	2,75	28,89	0	1	12/31/2023	3/28/2024	88
			2024	162.603.250.072	3.462.272.048 .915	4,70	28,87	0	1	12/31/2024	3/27/2025	86
50	SMRA	PT Summarecon Agung Tbk	2021	548.923.785.000	26.049.716.67 8.000	2,11	30,89	1	1	12/31/2021	3/24/2022	83
			2022	771.743.500.000	28.433.574.28 9.000	2,71	30,98	1	1	12/31/2022	3/20/2023	79
			2023	1.057.692.007.000	31.168.375.08 6.000	3,39	31,07	1	1	12/31/2023	3/15/2024	75
			2024	1.842.219.470.000	33.534.100.46 2.000	5,49	31,14	1	1	12/31/2024	3/12/2025	71
51	TARA	PT Agung Semesta Sejahtera Tbk	2021	21.430.197.891	1.085.232.564 .474	1,97	27,71	0	1	12/31/2021	4/25/2022	115
			2022	-3.070.556.913	1.080.248.725 .557	- 0,28	27,71	0	1	12/31/2022	3/29/2023	88
			2023	-2.624.032.163	1.078.259.501 .580	- 0,24	27,71	0	1	12/31/2023	3/28/2024	88

No	Kode	Nama Perusahaan	Tahun	Laba Tahun Berjalan	Total Asset	ROA (%)	LN(Total Aset)	K AP	Kompl eksitas	Tutup Buku	Tanggal Audit	Audit Delay
			2024	-1.994.362.805	1.076.746.271 .641	- 0,19	27,70	0	1	12/31/2024	3/27/2025	86
52	URBN	PT Urban Jakarta Propertindo Tbk	2021	63.994.860.995	4.055.436.445 .514	1,58	29,03	0	1	12/31/2021	4/22/2022	112
			2022	11.253.523.334	4.269.806.195 .058	0,26	29,08	0	1	12/31/2022	7/14/2023	195
			2023	24.925.909.185	4.135.250.142 .217	0,60	29,05	0	1	12/31/2023	6/12/2024	164
			2024	2.804.964.501	4.146.519.085 .914	0,07	29,05	0	1	12/31/2024	5/30/2025	150



Lampiran 2. Tabulasi Data Setelah Cut Outlier

No	Kode	Nama Perusahaan	Tahun	Laba Tahun Berjalan	Total Asset	ROA (%)	LN(Total Aset)	KA P	Kompl eksitas	Tutup Buku	Tanggal Audit	Audit Delay
1	APLN	PT Agung Podomoro Land Tbk	2021	- 485.227.632.00 0	29.611.111.19 3.000	- 1,64	31,02	0	1	12/31/2021	4/5/2022	95
			2022	2.268.910.393.0 00	28.617.781.74 1.000	7,93	30,99	0	1	12/31/2022	3/30/2023	89
			2023	1.164.518.767.0 00	28.327.551.61 2.000	4,11	30,97	0	1	12/31/2023	3/27/2024	87
			2024	770.526.340.00 0	26.119.677.42 6.000	2,95	30,89	0	1	12/31/2024	3/25/2025	84
2	ASRI	Alam Sutera Reality Tbk	2021	142.928.791.00 0	21.933.974.71 4.000	0,65	30,72	0	1	12/31/2021	3/29/2022	88
			2022	1.098.364.937.0 00	22.298.925.27 1.000	4,93	30,74	0	1	12/31/2022	4/5/2023	95
			2023	637.639.854.00 0	22.236.236.86 4.000	2,87	30,73	0	1	12/31/2023	3/25/2024	85
			2024	65.136.557.000	22.019.031.43 3.000	0,30	30,72	0	1	12/31/2024	3/25/2025	84
3	BAPA	Bekasi Asri Pemula Tbk	2021	-2.052.255.452	73.848.835.21 7	- 2,78	25,03	0	1	12/31/2021	4/18/2022	108
			2022	-3.712.072.464	135.434.013.4 88	- 2,74	25,63	0	1	12/31/2022	3/31/2023	90
			2023	-2.857.333.912	134.862.326.6 95	- 2,12	25,63	0	1	12/31/2023	3/28/2024	88
			2024	-4.572.611.851	132.681.019.7 28	- 3,45	25,61	0	1	12/31/2024	4/4/2025	94
4	BCIP	Bumi Citra Permai Tbk	2021	124.179.366	887.073.065.3 96	0,01	27,51	0	1	12/31/2021	4/25/2022	115
			2022	17.063.851.989	884.034.513.1 22	1,93	27,51	0	1	12/31/2022	3/31/2023	90
			2023	17.290.964.462	910.632.554.6 32	1,90	27,54	0	1	12/31/2023	3/28/2024	88
			2024	15.271.683.642	915.499.008.1 21	1,67	27,54	0	1	12/31/2024	3/28/2025	87

No	Kode	Nama Perusahaan	Tahun	Laba Tahun Berjalan	Total Asset	ROA (%)	LN(Total Aset)	KA P	Kompl eksitas	Tutup Buku	Tanggal Audit	Audit Delay
5	BEST	Bekasi Fajar Industrial Estate Tbk	2021	-71.095.023.263	6.046.212.385.412	- 1,18	29,43	0	1	12/31/2021	3/28/2022	87
			2022	33.729.572.546	6.078.468.909.026	0,55	29,44	0	1	12/31/2022	3/28/2023	87
			2023	39.528.179.905	5.940.104.349.120	0,67	29,41	0	1	12/31/2023	3/25/2024	85
			2024	58.582.277.467	5.827.208.430.098	1,01	29,39	0	1	12/31/2024	3/25/2025	84
6	BIPP	Bhuwanatala Indah Permai Tbk	2021	19.556.643.069	2.044.686.725.854	0,96	28,35	0	1	12/31/2021	4/7/2022	97
			2022	25.273.691.937	1.888.336.506.757	1,34	28,27	0	1	12/31/2022	3/31/2023	90
			2023	-4.472.990.784	1.945.323.867.233	- 0,23	28,30	0	1	12/31/2023	3/28/2024	88
			2024	-6.450.817.152	1.861.011.197.037	- 0,35	28,25	0	1	12/31/2024	3/27/2025	86
7	BKSL	Sentul City Tbk	2021	229.270.350.880	16.654.989.338.161	1,38	30,44	0	1	12/31/2021	4/26/2022	116
			2022	167.082.791.575	16.721.760.263.807	- 1,00	30,45	0	1	12/31/2022	3/30/2023	89
			2023	317.829.464.554	19.886.877.883.420	1,60	30,62	0	1	12/31/2023	4/8/2024	99
			2024	13.930.180.346	21.188.290.505.406	0,07	30,68	0	1	12/31/2024	3/26/2025	85
8	BSDE	PT Bumi Serpong Damai Tbk	2021	1.538.840.956.173	61.469.712.165.656	2,50	31,75	0	1	12/31/2021	3/2/2022	61
			2022	2.656.885.590.302	64.999.403.480.787	4,09	31,81	0	1	12/31/2022	3/8/2023	67
			2023	2.259.456.837.723	66.827.648.486.393	3,38	31,83	0	1	12/31/2023	3/12/2024	72
			2024	4.917.670.536.213	76.023.348.886.846	6,47	31,96	0	1	12/31/2024	3/24/2025	83
9	CITY	PT Natura City Developments Tbk	2021	1.261.805.333	951.332.974.900	0,13	27,58	0	1	12/31/2021	3/31/2022	90

No	Kode	Nama Perusahaan	Tahun	Laba Tahun Berjalan	Total Asset	ROA (%)	LN(Total Aset)	KA P	Kompl eksitas	Tutup Buku	Tanggal Audit	Audit Delay
			2022	-21.279.375.357	933.973.335.744	- 2,28	27,56	0	1	12/31/2022	3/28/2023	87
			2023	1.924.756.848	972.729.281.465	0,20	27,60	0	1	12/31/2023	3/27/2024	87
			2024	8.327.066.703	1.052.167.861.172	0,79	27,68	0	1	12/31/2024	3/17/2025	76
10	CTRA	Ciputra Development Tbk	2021	2.087.716.000.000	40.668.411.000	5,13	31,34	1	1	12/31/2021	4/14/2022	104
			2022	2.002.076.000.000	42.032.615.000	4,76	31,37	1	1	12/31/2022	3/30/2023	89
			2023	1.909.025.000.000	44.115.215.000	4,33	31,42	1	1	12/31/2023	3/30/2024	90
			2024	2.327.968.000.000	47.022.702.000	4,95	31,48	1	1	12/31/2024	3/26/2025	85
11	DMAS	PT Puradelta Lestari Tbk	2021	714.868.418.799	6.113.941.603.354	11,69	29,44	0	1	12/31/2021	2/24/2022	55
			2022	1.218.496.386.998	6.623.414.189.145	18,40	29,52	0	1	12/31/2022	3/27/2023	86
			2023	1.210.892.246.433	6.718.508.462.422	18,02	29,54	0	1	12/31/2023	3/4/2024	64
			2024	1.334.630.810.498	6.718.508.462.422	19,86	29,54	0	1	12/31/2024	3/25/2025	84
12	DUTI	Duta Pertiwi Tbk	2021	730.113.120.884	15.308.923.447.779	4,77	30,36	0	1	12/31/2021	2/24/2022	55
			2022	846.697.244.502	15.131.488.996.266	5,60	30,35	0	1	12/31/2022	3/8/2023	67
			2023	1.285.261.384.857	15.308.923.447.779	8,40	30,36	0	1	12/31/2023	3/12/2024	72
			2024	1.375.531.266.335	14.362.397.220.551	9,58	30,30	0	1	12/31/2024	3/24/2025	83
13	FMII	Fortune Mate Indonesia Tbk	2021	8.561.000.000	869.030.000.000	0,99	27,49	0	1	12/31/2021	4/25/2022	115
			2022	17.293.843.958	752.865.843.071	2,30	27,35	0	1	12/31/2022	3/29/2023	88

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			2023	17.362.764.969	782.335.410.889	2,22	27,39	0	1	12/31/2023	3/28/2024	88
			2024	10.364.124.122	777.309.735.361	1,33	27,38	0	1	12/31/2024	3/27/2025	86
14	GPRA	Perdana Gapura Prima Tbk	2021	49.537.431.683	1.760.551.462.449	2,81	28,20	0	1	12/31/2021	4/22/2022	112
			2022	76.356.236.772	1.781.355.644.223	4,29	28,21	0	1	12/31/2022	3/30/2023	89
			2023	96.220.113.673	1.954.231.417.989	4,92	28,30	0	1	12/31/2023	3/26/2024	86
			2024	123.878.846.350	1.972.695.546.750	6,28	28,31	0	1	12/31/2024	3/26/2025	85
15	GWSA	PT Greenwood Sejahtera Tbk	2021	19.987.783.770	7.558.387.262.329	0,26	29,65	0	1	12/31/2021	4/27/2022	117
			2022	30.692.507.577	7.788.405.536.526	0,39	29,68	0	1	12/31/2022	3/30/2023	89
			2023	60.904.546.136	7.869.221.527.887	0,77	29,69	0	1	12/31/2023	3/28/2024	88
			2024	73.096.610.164	7.869.478.361.265	0,93	29,69	0	1	12/31/2024	3/31/2025	90
16	INPP	Indonesian Paradise Property Tbk	2021	-28.445.978.434	8.745.700.244.235	0,33	29,80	0	1	12/31/2021	4/26/2022	116
			2022	69.492.222.999	9.163.821.178.882	0,76	29,85	0	1	12/31/2022	4/18/2023	108
			2023	184.896.859.617	9.345.250.655.467	1,98	29,87	0	1	12/31/2023	3/26/2024	86
			2024	418.069.422.049	9.714.910.991.638	4,30	29,90	0	1	12/31/2024	3/24/2025	83
17	JRPT	Jaya Real Property Tbk	2021	786.726.309.000	11.748.147.834.000	6,70	30,09	0	1	12/31/2021	3/31/2022	90
			2022	879.772.894.000	12.251.800.500.000	7,18	30,14	0	1	12/31/2022	3/29/2023	88
			2023	1.024.337.528.000	13.206.898.387.000	7,76	30,21	0	1	12/31/2023	2/26/2024	57

[illegible]

No	Kode	Nama Perusahaan	Tahun	Laba Tahun Berjalan	Total Asset	ROA (%)	LN(Total Aset)	KA P	Kompl eksitas	Tutup Buku	Tanggal Audit	Audit Delay
22	MDLN	PT Modernland Realty Tbk	2021	-41.994.106.784	14.539.539.04 0.795	- 0,29	30,31	0	1	12/31/2021	4/22/2022	112
			2022	20.170.729.245	13.528.168.87 4.943	0,15	30,24	0	1	12/31/2022	3/30/2023	89
			2023	- 104.841.134.37 5	13.688.937.89 4.339	- 0,77	30,25	0	1	12/31/2023	3/28/2024	88
			2024	- 690.855.066.13 6	13.561.474.32 2.896	- 5,09	30,24	0	1	12/31/2024	3/27/2025	86
23	MKPI	Metropolitan Kentjana Tbk	2021	324.669.719.21 0	7.994.282.432. 092	4,06	29,71	0	1	12/31/2021	4/5/2022	95
			2022	701.335.731.28 5	8.155.939.004. 812	8,60	29,73	0	1	12/31/2022	3/30/2023	89
			2023	843.660.027.29 7	8.388.738.314. 302	10,06	29,76	0	1	12/31/2023	3/27/2024	87
			2024	985.662.335.30 1	8.939.524.775. 773	11,03	29,82	0	1	12/31/2024	3/25/2025	84
24	MTLA	Metropolitan Land Tbk	2021	380.666.000.00 0	6.409.548.000. 000	5,94	29,49	1	1	12/31/2021	3/31/2022	90
			2022	417.934.000.00 0	6.735.895.000. 000	6,20	29,54	1	1	12/31/2022	3/27/2023	86
			2023	492.910.000.00 0	7.220.711.000. 000	6,83	29,61	1	1	12/31/2023	3/25/2024	85
			2024	530.017.000.00 0	7.435.493.000. 000	7,13	29,64	1	1	12/31/2024	3/25/2025	84
25	MTSM	Metro Realty Tbk	2021	-3.121.418.234	69.927.105.92 8	- 4,46	24,97	0	1	12/31/2021	3/25/2022	84
			2022	-6.947.090.119	61.883.551.31 0	- 11,23	24,85	0	1	12/31/2022	3/29/2023	88
			2023	-7.269.897.244	55.219.775.77 4	- 13,17	24,73	0	1	12/31/2023	3/27/2024	87
			2024	-1.437.410.828	49.373.649.05 8	- 2,91	24,62	0	1	12/31/2024	3/27/2025	86

No	Kode	Nama Perusahaan	Tahun	Laba Tahun Berjalan	Total Asset	ROA (%)	LN(Total Aset)	KA P	Kompl eksitas	Tutup Buku	Tanggal Audit	Audit Delay
26	NZIA	PT Nusantara Almazia Tbk	2021	3.061.999.615	633.543.391.00	0,48	27,17	0	1	12/31/2021	3/25/2022	84
			2022	1.539.821.684	605.500.645.195	0,25	27,13	0	1	12/31/2022	3/20/2023	79
			2023	-8.766.448.830	608.022.418.033	- 1,44	27,13	0	1	12/31/2023	3/27/2024	87
			2024	-8.296.016.610	583.869.171.940	- 1,42	27,09	1	1	12/31/2024	3/25/2025	84
27	OMRE	Indonesia Prima Property Tbk	2021	- 170.512.564.243	4.109.123.842.700	- 4,15	29,04	1	1	12/31/2021	4/28/2022	118
			2022	- 235.810.272.617	3.989.682.804.521	- 5,91	29,01	1	1	12/31/2022	3/29/2023	88
			2023	- 164.441.180.567	4.014.581.267.198	- 4,10	29,02	1	1	12/31/2023	3/28/2024	88
			2024	- 146.977.405.459	4.021.673.449.530	- 3,65	29,02	1	1	12/31/2024	3/25/2025	84
28	PAMG	PT Bima Sakti Pertiwi Tbk	2021	-10.461.119.551	583.578.892.476	- 1,79	27,09	0	0	12/31/2021	4/22/2022	112
			2022	-3.204.647.893	582.565.037.552	- 0,55	27,09	0	0	12/31/2022	3/27/2023	86
			2023	427.395.581	582.636.888.840	0,07	27,09	0	0	12/31/2023	3/25/2024	85
			2024	4.548.567.990	587.960.961.876	0,77	27,10	0	0	12/31/2024	3/25/2025	84
29	PLIN	Plaza Indonesia Realty Tbk	2021	447.757.412.000	11.971.692.555.000	3,74	30,11	1	0	12/31/2021	3/16/2022	75
			2022	557.392.413.000	12.369.620.391.000	4,51	30,15	1	0	12/31/2022	3/17/2023	76
			2023	613.266.995.000	12.242.514.110.000	5,01	30,14	1	0	12/31/2023	3/15/2024	75

No	Kode	Nama Perusahaan	Tahun	Laba Tahun Berjalan	Total Asset	ROA (%)	LN(Total Aset)	KA P	Kompl eksitas	Tutup Buku	Tanggal Audit	Audit Delay
			2024	997.540.171.00 0	12.767.559.60 4.000	7,81	30,18	1	0	12/31/2024	3/14/2025	73
30	POSA	PT Bliss Properti Indonesia Tbk	2021	- 141.256.282.02 7	- 908.417.331.0 69	- 15,55	- 27,53	- 0	- 1	- 12/31/2021	- 4/28/2022	- 118
			2022	- 121.611.708.47 2	- 862.192.739.4 47	- 14,10	- 27,48	- 0	- 1	- 12/31/2022	- 3/28/2023	- 87
			2023	- 146.336.427.12 6	- 782.764.021.2 83	- 18,69	- 27,39	- 0	- 1	- 12/31/2023	- 3/28/2024	- 88
			2024	- 120.337.866.53 8	- 748.660.519.8 85	- 16,07	- 27,34	- 0	- 1	- 12/31/2024	- 4/8/2025	- 98
31	PPRO	PT PP Properti Tbk	2021	21.019.897.927	21.086.427.08 3.575	0,10	30,68	0	1	12/31/2021	3/1/2022	60
			2022	24.274.414.866	21.812.999.44 8.669	0,11	30,71	0	1	12/31/2022	3/7/2023	66
			2023	- 1.284.104.623.6 88	- 19.693.388.48 8.647	- 6,52	- 30,61	- 0	- 1	- 12/31/2023	- 4/5/2024	- 96
			2024	- 1.091.792.684.0 42	- 18.242.135.52 1.297	- 5,99	- 30,53	- 0	- 1	- 12/31/2024	- 3/5/2025	- 64
32	PUDP	Pudjiadi Prestige Tbk	2021	-17.733.938.826	492.003.943.5 29	- 3,60	- 26,92	- 0	- 1	- 12/31/2021	- 4/27/2022	- 117
			2022	279.002.702.81 6	651.369.072.1 20	42,83	27,20	0	1	12/31/2022	3/30/2023	89
			2023	367.040.643	532.350.454.0 70	0,07	27,00	0	1	12/31/2023	3/25/2024	85
			2024	-3.450.189.119	529.246.868.9 74	- 0,65	- 26,99	- 0	- 1	- 12/31/2024	- 3/26/2025	- 85
33	PWON	Pakuwon Jati Tbk	2021	1.550.434.339	28.866.081.12 9	5,37	24,09	1	1	12/31/2021	3/31/2022	90

No	Kode	Nama Perusahaan	Tahun	Laba Tahun Berjalan	Total Asset	ROA (%)	LN(Total Aset)	KA P	Kompl eksitas	Tutup Buku	Tanggal Audit	Audit Delay
			2022	1.831.130.001	30.602.179.916	5,98	24,14	1	1	12/31/2022	3/27/2023	86
			2023	2.381.869.254	32.710.786.983	7,28	24,21	1	1	12/31/2023	3/25/2024	85
			2024	2.421.707.853	35.371.085.149	6,85	24,29	1	1	12/31/2024	3/24/2025	83
34	RBMS	Ristia Bintang Mahkotasejati Tbk	2021	-23.700.030.500	771.096.800.598	- 3,07	27,37	0	1	12/31/2021	4/25/2022	115
			2022	-39.783.212.530	717.606.761.078	- 5,54	27,30	0	1	12/31/2022	3/20/2023	79
			2023	-20.706.826.771	712.079.911.955	- 2,91	27,29	0	1	12/31/2023	3/27/2024	87
			2024	-28.012.304.780	759.737.592.263	- 3,69	27,36	0	1	12/31/2024	3/26/2025	85
35	RDTX	Roda Vivatex Tbk	2021	195.806.481.653	3.161.105.356.526	6,19	28,78	0	1	12/31/2021	4/21/2022	111
			2022	270.816.725.275	3.387.321.004.206	8,00	28,85	0	1	12/31/2022	3/27/2023	86
			2023	302.802.252.723	3.440.333.041.238	8,80	28,87	0	1	12/31/2023	3/25/2024	85
			2024	287.868.398.051	3.447.072.687.973	8,35	28,87	0	1	12/31/2024	3/26/2025	85
36	RODA	Pikko Land Development Tbk	2021	32.760.960.104,00	3.650.686.851.644,00	0,90	28,93	0	1	12/31/2021	4/14/2022	104
			2022	-25.847.148.542	3.547.426.939.513	- 0,73	28,90	0	1	12/31/2022	3/30/2023	89
			2023	-34.572.647.655	3.400.853.313.022	- 1,02	28,86	0	1	12/31/2023	3/26/2024	86
			2024	-64.588.893.060	3.359.063.695.937	- 1,92	28,84	0	1	12/31/2024	3/21/2025	80
37	SATU	PT Kota Satu Properti Tbk	2021	-17.007.904.858	160.736.712.872	- 10,58	25,80	0	1	12/31/2021	3/31/2022	90
			2022	-8.190.794.020	237.976.127.863	- 3,44	26,20	0	1	12/31/2022	4/12/2023	102

No	Kode	Nama Perusahaan	Tahun	Laba Tahun Berjalan	Total Asset	ROA (%)	LN(Total Aset)	KA P	Kompl eksitas	Tutup Buku	Tanggal Audit	Audit Delay
			2023	-3.871.542.658	230.354.151.20	-1,68	26,16	0	1	12/31/2023	3/28/2024	88
			2024	-8.285.304.568	213.399.356.789	-3,88	26,09	0	1	12/31/2024	3/26/2025	85
38	SMDM	Suryamas Dutamakmur Tbk	2021	117.647.293.156	3.303.511.723.151	3,56	28,83	0	1	12/31/2021	3/15/2022	74
			2022	179796943605	3423278470836	5,25	28,86	0	1	12/31/2022	3/24/2023	83
			2023	97.309.514.650	3.534.588.823.995	2,75	28,89	0	1	12/31/2023	3/28/2024	88
			2024	162.603.250.072	3.462.272.048.915	4,70	28,87	0	1	12/31/2024	3/27/2025	86
			2021	548.923.785.000	26.049.716.678.000	2,11	30,89	1	1	12/31/2021	3/24/2022	83
			2022	771.743.500.000	28.433.574.289.000	2,71	30,98	1	1	12/31/2022	3/20/2023	79
39	SMRA	PT Summarecon Agung Tbk	2023	1.057.692.007.000	31.168.375.086.000	3,39	31,07	1	1	12/31/2023	3/15/2024	75
			2024	1.842.219.470.000	33.534.100.462.000	5,49	31,14	1	1	12/31/2024	3/12/2025	71
40	TARA	PT Agung Semesta Sejahtera Tbk	2021	21.430.197.891	1.085.232.564.474	1,97	27,71	0	1	12/31/2021	4/25/2022	115
			2022	-3.070.556.913	1.080.248.725.557	0,28	27,71	0	1	12/31/2022	3/29/2023	88
			2023	-2.624.032.163	1.078.259.501.580	0,24	27,71	0	1	12/31/2023	3/28/2024	88
			2024	-1.994.362.805	1.076.746.271.641	0,19	27,70	0	1	12/31/2024	3/27/2025	86

Lampiran 3. Hasil Uji SPSS

1. Statistik Deskriptif Sebelum Cut Outlier

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Audit Delay	208	41.00	249.00	94.1683	27.33202
Profitabilitas	208	-18.69	55.35	1.7814	7.76480
Ukuran Perusahaan	208	23.37	31.96	28.7668	1.75451
Kantor Akuntan Publik (KAP)	208	.00	1.00	.1779	.38334
Kompleksitas Operasi Perusahaan	208	.00	1.00	.9135	.28184
Valid N (listwise)	208				

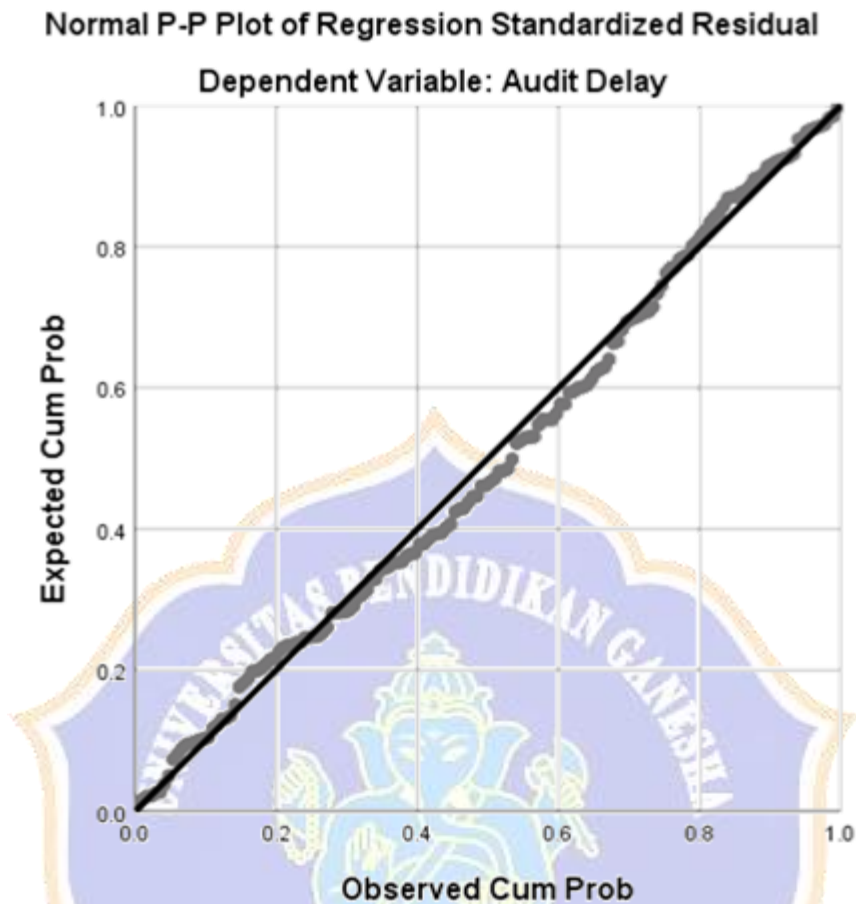
2. Deteksi Outlier



3. Statistik Deskriptif Setelah Cut Outlier

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Audit Delay	160	55.00	118.00	87.9563	12.73452
Profitabilitas	160	-18.69	42.83	1.7556	6.96059
Ukuran Perusahaan	160	23.37	31.96	28.7551	1.89760
Kantor Akuntan Publik (KAP)	160	.00	1.00	.1563	.36423
Kompleksitas Operasi Perusahaan	160	.00	1.00	.9250	.26422
Valid N (listwise)	160				

4. Uji Normalitas



One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		160
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	12.04523166
Most Extreme Differences	Absolute	.046
	Positive	.046
	Negative	-.035
Test Statistic		.046
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

6. Uji Multikolinearitas

Coefficients ^a								
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	112.002	15.335		7.304	.000		
	Profitabilitas	-.418	.145	-.229	-2.888	.004	.921	1.086
	Ukuran Perusahaan	-.873	.533	-.131	-1.639	.103	.916	1.092
	Kantor Akuntan Publik (KAP)	-2.656	2.706	-.076	-.982	.328	.964	1.038
	Kompleksitas Operasi Perusahaan	2.639	3.716	.055	.710	.479	.971	1.030

a. Dependent Variable: Audit Delay

7. Uji Autokorelasi dan Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.316 ^a	.100	.076	12.19966	1.768

a. Predictors: (Constant), Kompleksitas Operasi Perusahaan, Profitabilitas, Kantor Akuntan Publik (KAP), Ukuran Perusahaan

b. Dependent Variable: Audit Delay

8. Analisis Linear Berganda dan Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	112.002	15.335		7.304	.000		
	Profitabilitas	-.418	.145	-.229	-2.888	.004	.921	1.086
	Ukuran Perusahaan	-.873	.533	-.131	-1.639	.103	.916	1.092
	Kantor Akuntan Publik (KAP)	-2.656	2.706	-.076	-.982	.328	.964	1.038
	Kompleksitas Operasi Perusahaan	2.639	3.716	.055	.710	.479	.971	1.030

a. Dependent Variable: Audit Delay

RIWAYAT HIDUP



Komang Laksmi Arisusanti lahir di Banjar pada tanggal 02 September 2000. Penulis merupakan anak dari pasangan suami istri Bapak Nyoman Budiasa dan Ibu Luh Mastini. Penulis berkebangsaan Indonesia dan menganut agama Hindu. Kini, penulis beralamat di Desa Banjar, Kecamatan Banjar, Kabupaten Buleleng, Provinsi Bali. Penulis menyelesaikan pendidikan taman kanak-kanak di TK Sutha Kertya dan lulus pada tahun 2006. Kemudian, penulis melanjutkan pendidikan ke sekolah dasar di SD Negeri 9 Banjar dan lulus pada tahun 2012. Pada tahun 2015, penulis lulus dari SMP Negeri 1 Banjar. Setelah itu melanjutkan pendidikan di SMA Negeri 1 Seririt dan lulus pada tahun 2018. Penulis melanjutkan ke perguruan tinggi di Universitas Pendidikan Ganesha dengan Program Studi Akuntansi. Pada pertengahan tahun 2025, penulis telah menyelesaikan skripsi dengan judul “Analisis *Audit Delay* pada Perusahaan Properti dan Real Estate yang Terdaftar di Bursa Efek Indonesia”. Selanjutnya, pada tahun 2018 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa Program Studi S1 Akuntansi di Universitas Pendidikan Ganesha.