

LAMPIRAN

LAMPIRAN 1

DAFTAR POPULASI PERUSAHAAN REAL ESTATE DAN PROPERTI YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2012-2017

NO	KODE	NAMA PERUSAHAAN
1	APLN	Agung Podomoro Land Tbk
2	ARMY	Armidian Karyatama Tbk
3	ASRI	Alam Sutera Realty Tbk
4	BAPA	Bekasi Asri Pemula Tbk
5	BCIP	Bumi Citra Permai Tbk
6	BEST	Bekasi Fajar Industrial Estate Tbk
7	BIKA	Binakarya Jaya Abadi Tbk
8	BIPP	Bhuwanatala Indah Permai Tbk
9	BKDP	Bukit Darmo Property Tbk
10	BKSL	Sentul City Tbk
11	BSDE	Bumi Serpong Damai Tbk
12	COWL	Cowell Development Tbk
13	CTRA	Ciputra Development Tbk
14	DART	Duta Anggada Realty Tbk
15	DILD	Intiland Development Tbk
16	DMAS	Puradelta Lestari Tbk
17	DUTI	Duta Pertiwi Tbk
18	ELTY	Bakrieland Development Tbk
19	EMDE	Megapolitan Developments Tbk
20	FMII	Fortune Mate Indonesia Tbk
21	GAMA	Gading Development Tbk
22	GMTD	Gowa Makassar Tourism Development Tbk
23	GPRA	Perdana Gapuraprima Tbk
24	GWSA	Greenwood Sejahtera Tbk
25	JRPT	Jaya Real Property Tbk
26	KIJA	Kawasan Industri Jababeka Tbk
27	LCGP	Laguna Cipta Griya Tbk
28	LPCK	Lippo Cikarang Tbk
29	LPKR	Lippo Karawaci Tbk
30	MDLN	Modernland Realty Tbk
31	MKPI	Metropolitan Kentjana Tbk
32	MMLP	Mega Manunggal Property Tbk
33	MTLA	Metropolitan Land Tbk
34	MTSM	Metro Realty Tbk
35	NIRO	Nirvana Development Tbk
36	OMRE	Indonesia Prima Property Tbk
37	PLIN	Plaza Indonesia Realty Tbk
38	PPRO	PP Properti Tbk
39	PUDP	Pudjiadi Prestige Tbk

40	PWON	Pakuwon Jati Tbk
41	RBMS	Ristia Bintang Mahkotasejati Tbk
42	RDTX	Roda Vivatex Tbk
43	RODA	Pikko Land Development Tbk
44	SCBD	Danayasa Arthatama Tbk
45	SMDM	Suryamas Dutamakmur Tbk
46	SMRA	Summarecon Agung Tbk
47	TARA	Sitara Propertindo Tbk

LAMPIRAN 2

DAFTAR SAMPEL PERUSAHAAN REAL ESTATE DAN PROPERTI YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2012-2017

NO	KODE	NAMA PERUSAHAAN
1	APLN	Agung Podomoro Land Tbk
2	ASRI	Alam Sutera Realty Tbk
3	BIPP	Bhuwanatala Indah Permai Tbk
4	BSDE	Bumi Serpong Damai Tbk
5	CTRA	Ciputra Development Tbk
6	DART	Duta Anggada Realty Tbk
7	DILD	Intiland Development Tbk
8	DUTI	Duta Pertiwi Tbk
9	ELTY	Bakrieland Development Tbk
10	EMDE	Megapolitan Developments Tbk
11	GPRA	Perdana Gapuraprima Tbk
12	GWSA	Greenwood Sejahtera Tbk
13	JRPT	Jaya Real Property Tbk
14	KIJA	Kawasan Industri Jababeka Tbk
15	LPCK	Lippo Cikarang Tbk
16	LPKR	Lippo Karawaci Tbk
17	MKPI	Metropolitan Kentjana Tbk
18	MTLA	Metropolitan Land Tbk
19	NIRO	Nirvana Development Tbk
20	OMRE	Indonesia Prima Property Tbk
21	PLIN	Plaza Indonesia Realty Tbk
22	PWON	Pakuwon Jati Tbk
23	RDTX	Roda Vivatex Tbk
24	SCBD	Danayasa Arthatama Tbk
25	SMRA	Summarecon Agung Tbk

LAMPIRAN 3

DATA VARIABEL NILAI WAJAR PROPERTI INVESTASI

1. Data Perhitungan Nilai Wajar Properti Investasi Tahun 2012

NO	KODE	FVIP	TOTAL ASET	FVIP/TOTAL ASET
1	APLN	5.340.653.236.000	15.195.642.352.000	0,3514595
2	ASRI	666.155.973.000	10.946.417.244.000	0,0608561
3	BIPP	77.965.158.657	178.403.632.950	0,4370155
4	BSDE	1.022.505.959.753	16.756.718.027.575	0,0610207
5	CTRA	3.450.682.484.874	15.023.391.727.244	0,2296873
6	DART	1.175.710.665.000	4.293.161.447.000	0,2738566
7	DILD	370.743.054.518	6.091.751.240.542	0,0608598
8	DUTI	713.356.046.195	6.592.254.980.112	0,1082112
9	ELTY	982.633.002.970	15.235.632.983.194	0,0644957
10	EMDE	34.251.449.144	886.378.756.878	0,0386420
11	GPRA	154.400.355.053	1.310.251.294.004	0,1178403
12	GWSA	37.137.523.543	2.074.853.325.402	0,0178989
13	JRPT	381.665.850.000	4.998.260.900.000	0,0763597
14	KIJA	10.055.258.366	7.077.817.870.077	0,0014207
15	LPCK	26.803.377.466	2.832.000.551.101	0,0094645
16	LPKR	355.581.337.013	24.869.295.733.093	0,0142980
17	MKPI	1.516.220.000.000	2.553.203.639.852	0,5938500
18	MTLA	550.516.895.000	2.015.753.149.000	0,2731073
19	NIRO	871.865.732.137	2.710.016.957.154	0,3217197
20	OMRE	263.456.703.665	774.036.052.884	0,3403675
21	PLIN	2.774.689.063.000	3.950.266.763.000	0,7024055
22	PWON	3.819.486.943.000	7.565.819.916.000	0,5048345
23	RDTX	158.849.822.692	1.207.906.280.350	0,1315084
24	SCBD	1.548.550.569.000	3.558.903.785.000	0,4351201
25	SMRA	2.613.295.624.000	10.876.386.685.000	0,2402724

2. Data Perhitungan Nilai Wajar Properti Investasi Tahun 2013

NO	KODE	FVIP	TOTAL ASET	FVIP/TOTAL ASET
1	APLN	6.054.351.772.000	19.679.908.990.000	0,3076412
2	ASRI	1.117.458.059.000	14.428.082.567.000	0,0774502

3	BIPP	318.940.309.327	561.406.598.837	0,5681093
4	BSDE	2.992.364.033.229	22.572.159.491.478	0,1325688
5	CTRA	3.897.418.933.629	20.114.871.381.857	0,1937581
6	DART	1.671.901.585.000	4.768.449.638.000	0,3506174
7	DILD	379.189.242.931	7.526.470.401.005	0,0503808
8	DUTI	1.374.268.917.221	7.473.596.509.696	0,1838832
9	ELTY	719.159.654.577	12.301.124.419.066	0,0584629
10	EMDE	34.251.449.144	938.536.950.089	0,0364945
11	GPRA	155.819.545.692	1.332.646.538.409	0,1169249
12	GWSA	141.156.079.282	2.045.701.784.445	0,0690013
13	JRPT	851.375.949.000	6.163.177.866.000	0,1381391
14	KIJA	107.426.288.650	8.255.167.231.158	0,0130132
15	LPCK	31.407.650.609	3.854.166.345.345	0,0081490
16	LPKR	378.493.277.083	31.300.362.430.266	0,0120923
17	MKPI	1.600.673.454.000	2.838.815.438.871	0,5638526
18	MTLA	903.246.899.000	2.834.484.171.000	0,3186636
19	NIRO	1.229.055.502.981	2.955.009.137.912	0,4159227
20	OMRE	268.692.387.787	822.190.160.767	0,3268008
21	PLIN	2.810.058.566.000	4.126.804.890.000	0,6809284
22	PWON	4.314.438.355.000	9.298.245.408.000	0,4640056
23	RDTX	158.794.723.442	1.549.674.922.146	0,1024697
24	SCBD	1.751.028.109.000	5.550.429.288.000	0,3154762
25	SMRA	3.329.536.056.000	13.659.136.825.000	0,2437589

3. Data Perhitungan Nilai Wajar Properti Investasi Tahun 2014

NO	KODE	FVIP	TOTAL ASET	FVIP/TOTAL ASET
1	APLN	6.366.466.666.000	23.686.158.211.000	0,2687843
2	ASRI	1.144.307.341.000	16.924.366.954.000	0,0676130
3	BIPP	325.607.346.467	617.584.221.361	0,5272274
4	BSDE	3.280.432.997.062	28.134.725.397.393	0,1165973
5	CTRA	4.651.127.965.206	23.283.477.620.916	0,1997609
6	DART	1.242.098.044.000	5.114.273.658.000	0,2428689
7	DILD	992.513.285.735	9.004.884.010.541	0,1102194
8	DUTI	1.497.032.438.790	8.024.311.044.118	0,1865621
9	ELTY	769.813.513.855	14.506.123.496.863	0,0530682
10	EMDE	169.801.101.563	1.179.018.690.672	0,1440190
11	GPRA	162.382.418.336	1.517.576.344.888	0,1070012
12	GWSA	173.658.828.742	2.292.661.995.500	0,0757455
13	JRPT	955.273.791.000	6.684.262.908.000	0,1429139

14	KIJA	118.865.408.248	8.505.270.447.485	0,0139755
15	LPCK	31.534.764.730	4.309.824.234.265	0,0073169
16	LPKR	399.953.745.731	37.761.220.693.695	0,0105917
17	MKPI	1.718.483.020.214	4.316.214.269.222	0,3981459
18	MTLA	967.203.404.000	3.250.717.743.000	0,2975353
19	NIRO	1.257.360.105.946	3.037.200.775.668	0,4139865
20	OMRE	270.118.382.196	815.338.709.481	0,3312959
21	PLIN	3.203.115.531.000	4.544.932.176.000	0,7047664
22	PWON	9.283.475.745.000	16.770.742.538.000	0,5535519
23	RDTX	175.730.451.765	1.643.441.092.309	0,1069284
24	SCBD	1.788.700.599.000	5.569.183.172.000	0,3211783
25	SMRA	4.211.744.363.000	15.379.478.994.000	0,2738548

4. Data Perhitungan Nilai Wajar Properti Investasi Tahun 2015

NO	KODE	FVIP	TOTAL ASET	FVIP/TOTAL ASET
1	APLN	7.605.903.258.000	24.559.174.988.000	0,3096970
2	ASRI	1.143.806.135.000	18.709.870.126.000	0,0611338
3	BIPP	275.863.105.818	1.329.200.459.592	0,2075406
4	BSDE	3.927.999.063.720	36.022.148.489.646	0,1090440
5	CTRA	5.079.259.531.736	26.258.718.560.250	0,1934314
6	DART	1.477.072.694.000	5.739.863.241.000	0,2573359
7	DILD	1.335.550.857.466	10.288.572.076.882	0,1298092
8	DUTI	1.511.919.586.356	9.014.911.216.451	0,1677132
9	ELTY	576.227.294.404	14.688.816.418.463	0,0392290
10	EMDE	243.644.660.834	1.196.040.969.781	0,2037093
11	GPRA	164.900.520.228	1.574.174.572.164	0,1047536
12	GWSA	550.001.979.011	6.805.277.762.308	0,0808199
13	JRPT	1.010.355.679.000	7.578.101.438.000	0,1333257
14	KIJA	121.265.776.011	9.740.694.660.705	0,0124494
15	LPCK	141.074.398.990	5.476.757.336.509	0,0257587
16	LPKR	529.549.590.782	41.326.558.178.049	0,0128138
17	MKPI	1.074.301.200.000	5.709.371.372.467	0,1881645
18	MTLA	1.161.303.964.000	3.620.742.578.000	0,3207364
19	NIRO	1.560.081.583.115	3.141.665.656.854	0,4965779
20	OMRE	272.098.154.236	819.722.919.219	0,3319392
21	PLIN	3.369.376.607.000	4.671.089.985.000	0,7213256
22	PWON	10.237.112.484.000	18.778.122.467.000	0,5451617
23	RDTX	175.464.076.765	1.872.158.609.529	0,0937229
24	SCBD	1.860.455.188.000	5.566.425.030.000	0,3342280

25	SMRA	5.193.742.551.000	18.758.262.022.000	0,2768776
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5. Data Perhitungan Nilai Wajar Properti Investasi Tahun 2016

NO	KODE	FVIP	TOTAL ASET	FVIP/TOTAL ASET
1	APLN	8.630.308.515.000	25.711.953.382.000	0,3356536
2	ASRI	1.145.246.699.000	20.186.130.682.000	0,0567343
3	BIPP	695.094.001.339	1.648.021.678.720	0,4217748
4	BSDE	4.754.599.121.798	38.292.205.983.731	0,1241662
5	CTRA	5.569.967.000.000	29.072.250.000.000	0,1915905
6	DART	1.790.265.689.000	6.066.257.596.000	0,2951186
7	DILD	1.867.040.663.139	11.840.059.936.442	0,1576884
8	DUTI	1.532.905.186.800	9.692.217.785.825	0,1581584
9	ELTY	576.605.075.219	14.063.747.826.017	0,0409994
10	EMDE	232.071.458.925	1.363.641.661.657	0,1701851
11	GPRA	166.825.573.783	1.569.319.030.878	0,1063044
12	GWSA	559.016.499.147	6.963.273.062.204	0,0802807
13	JRPT	1.097.937.723.000	8.484.436.652.000	0,1294061
14	KIJA	2.816.623.397	10.733.598.205.115	0,0002624
15	LPCK	213.602.000.000	5.653.153.184.505	0,0377846
16	LPKR	766.401.000.000	45.603.683.000.000	0,0168057
17	MKPI	1.094.712.922.800	6.612.200.867.199	0,1655595
18	MTLA	1.248.189.433.000	3.932.529.273.000	0,3174012
19	NIRO	2.101.482.516.671	3.791.983.263.313	0,5541909
20	OMRE	83.079.944.674	4.264.983.383.118	0,0194795
21	PLIN	3.512.984.058.000	4.586.569.370.000	0,7659285
22	PWON	12.077.693.985.000	20.674.141.654.000	0,5841932
23	RDTX	1.836.437.593.054	2.101.753.788.854	0,8737644
24	SCBD	1.868.941.657.000	5.714.281.871.000	0,3270650
25	SMRA	5.539.200.023.000	20.810.319.657.000	0,2661756

6. Data Perhitungan Nilai Wajar Properti Investasi Tahun 2017

NO	KODE	FVIP	TOTAL ASET	FVIP/TOTAL ASET
1	APLN	9.083.957.359.000	28.790.116.014.000	0,3155235
2	ASRI	1.212.472.871.000	20.728.430.487.000	0,0584932
3	BIPP	774.736.396.455	1.748.640.897.106	0,4430506
4	BSDE	8.296.913.831.579	45.951.188.475.157	0,1805593
5	CTRA	5.682.872.000.000	31.706.163.000.000	0,1792356

6	DART	1.784.197.588.000	6.360.845.609.000	0,2804969
7	DILD	1.946.825.031.869	13.097.184.984.411	0,1486445
8	DUTI	1.786.545.864.431	10.575.681.686.285	0,1689296
9	ELTY	592.016.969.820	14.082.517.542.900	0,0420391
10	EMDE	217.493.197.675	1.868.623.723.806	0,1163922
11	GPRA	215.760.804.230	1.499.462.028.211	0,1438921
12	GWSA	561.491.754.643	7.200.861.383.403	0,0779756
13	JRPT	1.143.028.273.000	9.472.682.688.000	0,1206657
14	KIJA	2.874.390.397	11.266.320.312.348	0,0002551
15	LPCK	215.038.000.000	12.378.227.000.000	0,0173723
16	LPKR	626.331.000.000	56.772.116.000.000	0,0110324
17	MKPI	1.129.520.281.680	6.828.046.514.843	0,1654236
18	MTLA	1.346.380.560.000	4.873.830.176.000	0,2762469
19	NIRO	2.567.355.262.597	4.892.233.716.330	0,5247818
20	OMRE	84.426.960.103	4.242.934.699.631	0,0198982
21	PLIN	3.551.168.417.000	4.639.438.405.000	0,7654307
22	PWON	12.658.124.456.000	23.358.717.736.000	0,5419015
23	RDTX	2.000.077.323.738	2.280.461.717.989	0,8770493
24	SCBD	1.896.865.684.000	5.783.263.814.000	0,3279922
25	SMRA	5.748.853.110.000	21.662.711.991.000	0,2653801

LAMPIRAN 4
DATA VARIABEL KUALITAS AUDIT

NO	KODE	2012	2013	2014	2015	2016	2017
1	APLN	1	1	1	1	1	1
2	ASRI	0	0	0	0	0	0
3	BIPP	0	0	0	0	0	0
4	BSDE	0	0	0	0	0	0
5	CTRA	1	1	1	1	1	1
6	DART	1	1	1	1	1	1
7	DILD	0	0	0	0	0	0
8	DUTI	0	0	0	0	0	0
9	ELTY	0	0	0	0	0	0
10	EMDE	0	0	0	0	0	0
11	GPRA	0	0	0	0	0	0
12	GWSA	0	1	1	1	1	1
13	JRPT	0	0	0	0	0	0
14	KIJA	0	0	0	0	0	0
15	LPCK	0	0	0	0	0	0
16	LPKR	0	0	0	0	0	0
17	MKPI	0	0	0	0	0	0
18	MTLA	1	1	1	1	1	1
19	NIRO	0	0	0	0	0	0
20	OMRE	1	1	1	1	1	1
21	PLIN	1	1	1	1	1	1
22	PWON	1	1	1	1	1	1
23	RDTX	0	0	0	0	0	0
24	SCBD	0	0	0	0	0	0
25	SMRA	1	1	1	1	1	1

LAMPIRAN 5
DATA VARIABEL HARGA SAHAM

NO	KODE	2012	2013	2014	2015	2016	2017
1	APLN	370	215	335	334	210	210
2	ASRI	600	430	560	343	352	356
3	BIPP	101	90	95	88	90	73
4	BSDE	1.110	1.290	1.805	1.800	1.755	1.700
5	CTRA	786,54	737,38	1.228,97	1.451,04	1.335	1.185
6	DART	710	445	680	420	360	306
7	DILD	335	315	650	489	500	350
8	DUTI	3.050	4.475	4.880	6.400	6.000	5.400
9	ELTY	540	500	500	500	500	500
10	EMDE	140	111	137	144	140	260
11	GPRA	100	151	299	199	183	103
12	GWSA	230	159	174	123	129	150
13	JRPT	620	800	1.040	745	875	900
14	KIJA	195,43	191,49	292,70	245,07	289,72	286
15	LPCK	3.225	4.875	10.400	7.250	5.050	3.140
16	LPKR	1.000	910	1.020	1.035	720	488
17	MKPI	3.900	9.500	15.300	16.875	25.750	36.500
18	MTLA	534,65	376,24	440,59	215	354	398
19	NIRO	245	265	186	109	94	80
20	OMRE	335	340	340	300	216	880
21	PLIN	1.620	1.920	3.750	4.000	4.850	3.550
22	PWON	225	270	515	496	565	685
23	RDTX	3.500	4.900	5.250	6.000	10.000	6.000
24	SCBD	830	2.700	2.000	1.695	1.650	2.700
25	SMRA	950	780	1.520	1.650	1.325	945

LAMPIRAN 6
DATA VARIABEL NILAI BUKU EKUITAS

1. Data Perhitungan Nilai Buku Ekuitas Tahun 2012

NO	KODE	TOTAL EKUITAS	SAHAM BEREDAR	BVPS
1	APLN	6.348.903.770.000	20.500.900.000	309,6890000
2	ASRI	4.731.874.734.000	19.649.411.888	240,8150819
3	BIPP	84.668.057.600	1.905.778.090	310,6890000
4	BSDE	10.531.704.399.283	17.496.996.592	601,9149826
5	CTRA	8.480.744.962.252	15.165.815.994	559,2013622
6	DART	2.837.716.716.000	3.141.390.962	903,3312791
7	DILD	3.950.935.407.032	10.365.854.185	381,1490434
8	DUTI	5.155.715.817.772	1.850.000.000	2.786,8734150
9	ELTY	9.164.214.273.030	43.521.913.019	210,5655206
10	EMDE	523.938.703.303	3.350.000.000	156,3996129
11	GPRA	703.043.198.389	4.276.655.336	164,3908950
12	GWSA	1.650.407.037.159	7.800.760.000	211,5700313
13	JRPT	2.221.428.882.000	2.750.000.000	807,7923207
14	KIJA	3.975.401.188.796	19.816.894.728	200,6066664
15	LPCK	1.228.469.148.847	696.000.000	1.765,0418805
16	LPKR	11.470.106.390.475	23.077.689.619	497,0214341
17	MKPI	1.709.523.427.398	948.194.000	1.802,9258015
18	MTLA	1.553.819.608.000	7.579.333.000	205,0074338
19	NIRO	1.839.864.084.902	18.000.000.000	102,2146714
20	OMRE	542.202.166.569	1.745.000.000	310,7175740
21	PLIN	2.232.284.134.000	3.550.000.000	628,8124321
22	PWON	3.134.535.549.000	48.159.602.400	65,0864084
23	RDTX	953.177.848.359	268.800.000	3.546,0485430
24	SCBD	2.656.550.312.000	3.322.092.000	799,6618733
25	SMRA	3.815.399.858.000	7.213.390.840	528,9329169

2. Data Perhitungan Nilai Buku Ekuitas Tahun 2013

NO	KODE	TOTAL EKUITAS	SAHAM BEREDAR	BVPS
1	APLN	7.212.683.391.000	20.500.900.000	351,8227683
2	ASRI	5.331.784.694.000	19.649.411.888	271,3457647

3	BIPP	434.437.804.217	3.032.239.205	143,2729329
4	BSDE	13.415.298.286.907	17.496.996.592	766,7200606
5	CTRA	9.765.513.089.701	15.165.815.994	643,9161001
6	DART	2.926.677.760.000	3.141.390.962	931,6502770
7	DILD	4.096.044.505.121	10.365.854.185	395,1478028
8	DUTI	6.045.051.979.678	1.850.000.000	3267,5956647
9	ELTY	7.165.393.515.788	43.521.913.019	164,6387536
10	EMDE	557.941.179.685	3.350.000.000	166,5496059
11	GPRA	800.917.837.925	4.276.655.336	187,2766859
12	GWSA	1.794.767.347.615	7.800.760.000	230,0759602
13	JRPT	2.683.647.514.000	13.750.000.000	195,1743647
14	KIJA	4.186.031.873.203	20.121.371.043	208,0390975
15	LPCK	1.819.086.078.988	696.000.000	2613,6294238
16	LPKR	14.177.573.305.225	23.077.689.619	614,3411034
17	MKPI	1.918.709.023.847	948.194.000	2023,5405664
18	MTLA	1.764.755.309.000	7.579.333.000	232,8378116
19	NIRO	1.850.290.760.045	18.026.774.000	102,6412579
20	OMRE	538.222.950.032	1.745.000.000	308,4372206
21	PLIN	2.159.752.050.000	3.550.000.000	608,3808592
22	PWON	4.102.508.882.000	48.159.602.400	85,1856884
23	RDTX	1.147.258.937.221	268.800.000	4268,0764034
24	SCBD	4.295.173.259.000	3.322.092.000	1292,9121948
25	SMRA	4.657.666.667.000	14.426.781.680	322,8486277

3. Data Perhitungan Nilai Buku Ekuitas Tahun 2014

NO	KODE	TOTAL EKUITAS	SAHAM BEREDAR	BVPS
1	APLN	8.462.884.365.000	20.500.900.000	412,8055044
2	ASRI	6.371.193.934.000	19.649.411.888	324,2434924
3	BIPP	452.780.862.538	3.032.239.205	149,3222770
4	BSDE	18.473.430.005.417	18.371.846.392	1005,5293089
5	CTRA	11.421.370.771.998	15.165.815.994	753,0996536
6	DART	3.246.828.439.000	3.141.390.962	1033,5639461
7	DILD	4.470.166.548.979	10.365.854.185	431,2395746
8	DUTI	6.248.417.595.733	1.850.000.000	3377,5230247
9	ELTY	7.614.001.948.904	43.521.913.019	174,9463987
10	EMDE	602.964.693.571	3.350.000.000	179,9894608
11	GPRA	889.965.599.401	4.276.655.336	208,0985091
12	GWSA	1.971.453.625.511	7.800.760.000	252,7258402
13	JRPT	3.201.931.306.000	13.750.000.000	232,8677313

14	KIJA	4.661.836.413.817	20.235.279.075	230,3816219
15	LPCK	2.671.459.587.885	696.000.000	3838,3040056
16	LPKR	17.646.449.043.205	23.077.689.619	764,6540592
17	MKPI	2.161.794.247.668	948.194.000	2279,9071157
18	MTLA	2.037.136.276.000	7.579.333.000	268,7751384
19	NIRO	1.740.261.427.890	18.029.794.000	96,5214260
20	OMRE	645.279.764.601	1.745.000.000	369,7878307
21	PLIN	2.367.131.193.000	3.550.000.000	666,7975192
22	PWON	8.283.070.780.000	48.159.602.400	171,9920923
23	RDTX	1.351.774.500.027	268.800.000	5028,9229912
24	SCBD	3.947.960.279.000	3.322.092.000	1188,3958298
25	SMRA	5.992.636.444.000	14.426.781.680	415,3827636

4. Data Perhitungan Nilai Buku Ekuitas Tahun 2015

NO	KODE	TOTAL EKUITAS	SAHAM BEREDAR	BVPS
1	APLN	9.072.668.928.000	20.500.900.000	442,5497870
2	ASRI	6.602.409.662.000	19.649.411.888	336,0105483
3	BIPP	1.078.781.196.570	4.669.648.436	231,0197890
4	BSDE	22.096.690.483.336	19.246.696.192	1148,0770654
5	CTRA	13.050.221.279.907	15.330.659.837	851,2498104
6	DART	3.428.403.826.000	3.141.390.962	1091,3648977
7	DILD	4.770.828.683.560	10.365.854.185	460,2446261
8	DUTI	6.831.058.072.602	1.850.000.000	3692,4638230
9	ELTY	6.673.123.397.615	43.521.913.019	153,3278970
10	EMDE	659.934.116.417	3.350.000.000	196,9952586
11	GPRA	947.230.767.514	4.276.655.336	221,4886852
12	GWSA	6.268.945.784.180	7.800.760.000	803,6326953
13	JRPT	4.140.931.140.000	13.750.000.000	301,1586284
14	KIJA	4.977.754.270.587	20.662.178.685	240,9113940
15	LPCK	3.633.295.768.357	696.000.000	5220,2525407
16	LPKR	18.916.764.558.342	23.077.689.619	819,6992364
17	MKPI	2.829.195.478.600	948.194.000	2983,7728129
18	MTLA	2.213.216.725.000	7.655.126.330	289,1156370
19	NIRO	2.758.476.858.152	22.198.871.804	124,2620293
20	OMRE	649.976.385.582	1.745.000.000	372,4793041
21	PLIN	2.406.569.393.000	3.550.000.000	677,9068713
22	PWON	9.455.055.977.000	48.159.602.400	196,3275340
23	RDTX	1.589.564.948.731	268.800.000	5913,5600771
24	SCBD	3.779.254.627.000	3.322.092.000	1137,6128738

25	SMRA	7.529.749.914.000	14.426.781.680	521,9285965
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5. Data Perhitungan Nilai Buku Ekuitas Tahun 2016

NO	KODE	TOTAL EKUITAS	SAHAM BEREDAR	BVPS
1	APLN	9.970.762.709.000	20.500.900.000	486,3573165
2	ASRI	7.187.845.081.000	19.649.411.888	365,8045911
3	BIPP	1.203.819.560.786	4.669.648.582	257,7966071
4	BSDE	24.352.907.009.392	19.246.696.192	1265,3032378
5	CTRA	14.297.927.000.000	15.425.291.220	926,9145584
6	DART	3.623.348.540.000	3.141.390.962	1153,4217115
7	DILD	5.057.478.024.211	10.365.854.185	487,8978552
8	DUTI	7.792.913.029.035	1.850.000.000	4212,3854211
9	ELTY	6.398.826.257.633	43.521.913.019	147,0253905
10	EMDE	687.992.002.736	3.350.000.000	205,3707471
11	GPRA	1.010.179.715.695	4.276.655.336	236,2078859
12	GWSA	6.484.787.677.416	7.800.760.000	831,3020369
13	JRPT	4.906.398.903.000	13.750.000.000	356,8290111
14	KIJA	5.638.490.580.801	20.662.178.685	272,8894502
15	LPCK	4.242.691.529.702	696.000.000	6095,8211634
16	LPKR	22.075.139.000.000	23.077.689.619	956,5575829
17	MKPI	3.714.904.308.188	948.194.000	3917,8736716
18	MTLA	2.502.402.530.000	7.655.126.330	326,8923885
19	NIRO	2.973.682.066.250	22.198.871.804	133,9564502
20	OMRE	4.118.021.927.682	1.745.000.000	2359,8979528
21	PLIN	2.285.244.690.000	3.550.000.000	643,7308986
22	PWON	11.019.693.800.000	48.159.602.400	228,8161291
23	RDTX	1.828.463.127.984	268.800.000	6802,3181845
24	SCBD	4.121.902.291.000	3.322.092.000	1240,7550095
25	SMRA	8.165.555.485.000	14.426.781.680	565,9997958

6. Data Perhitungan Nilai Buku Ekuitas Tahun 2017

NO	KODE	TOTAL EKUITAS	SAHAM BEREDAR	BVPS
1	APLN	11.496.977.549.000	20.500.900.000	560,8035525
2	ASRI	8.572.691.580.000	19.649.411.888	436,2823493
3	BIPP	1.213.853.361.980	5.028.669.338	241,3865936
4	BSDE	29.196.851.089.224	19.246.696.192	1516,9798909
5	CTRA	15.450.765.000.000	18.560.303.397	832,4629544

6	DART	3.559.467.424.000	3.141.390.962	1133,0864152
7	DILD	6.310.550.327.246	10.365.854.185	608,7824712
8	DUTI	8.334.861.687.451	1.850.000.000	4505,3306419
9	ELTY	6.163.555.560.013	43.521.913.019	141,6195919
10	EMDE	786.930.567.158	3.350.000.000	234,9046469
11	GPRA	1.033.311.672.197	4.276.655.336	241,6167755
12	GWSA	6.676.500.397.347	7.800.760.000	855,8781961
13	JRPT	5.976.495.533.000	13.750.000.000	434,6542206
14	KIJA	5.900.240.238.562	20.824.888.369	283,3263801
15	LPCK	7.720.736.000.000	696.000.000	11093,0114943
16	LPKR	29.860.294.000.000	23.077.689.619	1293,9030940
17	MKPI	4.551.607.678.081	948.194.000	4800,2915839
18	MTLA	2.999.352.246.000	7.655.126.330	391,8096341
19	NIRO	3.655.733.911.217	22.198.871.804	164,6810677
20	OMRE	4.014.036.522.457	1.745.000.000	2300,3074627
21	PLIN	986.912.868.000	3.550.000.000	278,0036248
22	PWON	12.791.490.025.000	48.159.602.400	265,6062216
23	RDTX	2.054.961.766.461	268.800.000	7644,9470478
24	SCBD	4.310.774.422.000	3.322.092.000	1297,6083811
25	SMRA	8.353.742.063.000	14.426.781.680	579,0440480

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DATA VARIABEL *EARNING PER SHARE*

1. Data Perhitungan *Earning Per Share* Tahun 2012

NO	KODE	LABA BERSIH	SAHAM BEREDAR	EPS
1	APLN	841.290.753.000	20.500.900.000	41,0367717
2	ASRI	1.216.091.539.000	19.649.411.888	61,8894624
3	BIPP	-15.132.023.671	1.905.778.090	-7,9400764
4	BSDE	1.478.858.784.945	17.496.996.592	84,5207220
5	CTRA	849.382.875.816	15.165.815.994	56,0064078
6	DART	240.034.830.000	3.141.390.962	76,4103650
7	DILD	200.435.726.378	10.365.854.185	19,3361514
8	DUTI	613.327.842.111	1.850.000.000	331,5285633
9	ELTY	-1.102.086.243.270	43.521.913.019	-25,3225598
10	EMDE	4.172.791.951	3.350.000.000	1,2456095
11	GPRA	56.281.503.224	4.276.655.336	13,1601681
12	GWSA	434.314.925.774	7.800.760.000	55,6759759
13	JRPT	427.924.997.000	2.750.000.000	155,6090898
14	KIJA	380.022.434.090	19.816.894.728	19,1766894
15	LPCK	407.021.908.297	696.000.000	584,8015924
16	LPKR	1.322.847.018.938	23.077.689.619	57,3214668
17	MKPI	363.050.255.701	948.194.000	382,8860504
18	MTLA	203.895.228.000	7.579.333.000	26,9014738
19	NIRO	25.191.704.174	18.000.000.000	1,3995391
20	OMRE	39.913.140.905	1.745.000.000	22,8728601
21	PLIN	234.725.164.000	3.550.000.000	66,1197645
22	PWON	766.495.905.000	48.159.602.400	15,9157440
23	RDTX	124.817.978.364	268.800.000	464,3525981
24	SCBD	69.466.498.000	3.322.092.000	20,9104679
25	SMRA	792.085.965.000	7.213.390.840	109,8077149

2. Data Perhitungan *Earning Per Share* Tahun 2013

NO	KODE	LABA BERSIH	SAHAM BEREDAR	EPS
1	APLN	930.240.497.000	20.500.900.000	45,3755931
2	ASRI	889.576.596.000	19.649.411.888	45,2724286

3	BIPP	109.202.843.861	3.032.239.205	36,0139278
4	BSDE	2.905.648.505.498	17.496.996.592	166,0655582
5	CTRA	1.413.388.450.323	15.165.815.994	93,1956745
6	DART	180.800.291.000	3.141.390.962	57,5542151
7	DILD	329.608.541.861	10.365.854.185	31,7975283
8	DUTI	756.858.436.790	1.850.000.000	409,1126685
9	ELTY	-201.681.885.735	43.521.913.019	-4,6340308
10	EMDE	34.002.476.382	3.350.000.000	10,1499929
11	GPRA	106.551.465.341	4.276.655.336	24,9146721
12	GWSA	144.360.310.456	7.800.760.000	18,5059290
13	JRPT	546.269.619.000	13.750.000.000	39,7286996
14	KIJA	104.477.632.614	20.121.371.043	5,1923715
15	LPCK	590.616.930.141	696.000.000	848,5875433
16	LPKR	1.592.491.214.696	23.077.689.619	69,0056605
17	MKPI	365.563.078.058	948.194.000	385,5361646
18	MTLA	240.967.649.000	7.579.333.000	31,7927249
19	NIRO	7.206.354.968	18.026.774.000	0,3997584
20	OMRE	-23.884.469.677	1.745.000.000	-13,6873752
21	PLIN	33.342.916.000	3.550.000.000	9,3923707
22	PWON	1.136.547.541.000	48.159.602.400	23,5996039
23	RDTX	198.229.841.964	268.800.000	737,4622097
24	SCBD	1.754.524.211.000	3.322.092.000	528,1383571
25	SMRA	1.095.888.248.000	14.426.781.680	78,7803937

3. Data Perhitungan *Earning Per Share* Tahun 2014

NO	KODE	LABA BERSIH	SAHAM BEREDAR	EPS
1	APLN	983.875.368.000	20.500.900.000	47,9918134
2	ASRI	1.176.955.123.000	19.649.411.888	59,8977277
3	BIPP	19.658.721.859	3.032.239.205	6,4832358
4	BSDE	3.996.463.893.465	18.371.846.392	217,5319676
5	CTRA	1.794.142.840.271	15.165.815.994	118,3017677
6	DART	408.108.626.000	3.141.390.962	129,9133508
7	DILD	432.417.358.803	10.365.854.185	41,7155548
8	DUTI	701.641.438.319	1.850.000.000	379,2656423
9	ELTY	474.714.851.340	43.521.913.019	10,9074905
10	EMDE	45.023.513.886	3.350.000.000	13,4398549
11	GPRA	91.601.072.148	4.276.655.336	21,4188577
12	GWSA	171.745.364.480	7.800.760.000	22,0164913
13	JRPT	714.531.063.000	13.750.000.000	51,9658955

14	KIJA	394.055.213.379	20.235.279.075	19,4736733
15	LPCK	844.123.258.897	696.000.000	1212,8207743
16	LPKR	3.135.215.910.627	23.077.689.619	135,8548435
17	MKPI	437.464.993.821	948.194.000	461,3665493
18	MTLA	309.217.292.000	7.579.333.000	40,7974280
19	NIRO	-108.501.147.457	18.029.794.000	-6,0178806
20	OMRE	107.056.814.569	1.745.000.000	61,3506101
21	PLIN	358.244.143.000	3.550.000.000	100,9138431
22	PWON	2.599.141.016.000	48.159.602.400	53,9693205
23	RDTX	232.637.367.044	268.800.000	865,4663953
24	SCBD	131.543.016.000	3.322.092.000	39,5964398
25	SMRA	1.387.516.904.000	14.426.781.680	96,1764678

4. Data Perhitungan *Earning Per Share* Tahun 2015

NO	KODE	LABA BERSIH	SAHAM BEREDAR	EPS
1	APLN	1.116.763.447.000	20.500.900.000	54,4738742
2	ASRI	684.287.753.000	19.649.411.888	34,8248465
3	BIPP	125.181.521.808	4.669.648.436	26,8074832
4	BSDE	2.351.380.057.145	19.246.696.192	122,1705811
5	CTRA	1.740.300.162.426	15.330.659.837	113,5176294
6	DART	177.765.808.000	3.141.390.962	56,5882471
7	DILD	419.044.195.464	10.365.854.185	40,4254380
8	DUTI	670.949.496.747	1.850.000.000	362,6754036
9	ELTY	-724.166.901.246	43.521.913.019	-16,6391330
10	EMDE	61.268.278.934	3.350.000.000	18,2890385
11	GPRA	72.893.324.167	4.276.655.336	17,0444701
12	GWSA	1.263.864.476.009	7.800.760.000	162,0181208
13	JRPT	869.777.178.000	13.750.000.000	63,2565220
14	KIJA	331.442.663.161	20.662.178.685	16,0410317
15	LPCK	914.989.279.214	696.000.000	1314,6397690
16	LPKR	1.024.120.634.260	23.077.689.619	44,3770868
17	MKPI	889.628.865.732	948.194.000	938,2350719
18	MTLA	239.982.607.000	7.655.126.330	31,3492680
19	NIRO	-28.006.832.509	22.198.871.804	-1,2616331
20	OMRE	-23.146.288.584	1.745.000.000	-13,2643488
21	PLIN	279.689.919.000	3.550.000.000	78,7858927
22	PWON	1.400.554.118.000	48.159.602.400	29,0815133
23	RDTX	258.656.574.637	268.800.000	962,2640425
24	SCBD	159.356.318.000	3.322.092.000	47,9686649

25	SMRA	1.064.079.939.000	14.426.781.680	73,7572636
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5. Data Perhitungan *Earning Per Share* Tahun 2016

NO	KODE	LABA BERSIH	SAHAM BEREDAR	EPS
1	APLN	939.737.108.000	20.500.900.000	45,8388221
2	ASRI	510.243.279.000	19.649.411.888	25,9673563
3	BIPP	27.224.420.762	4.669.648.582	5,8300791
4	BSDE	2.037.537.680.130	19.246.696.192	105,8642824
5	CTRA	1.170.706.000.000	15.425.291.220	75,8952284
6	DART	191.876.068.000	3.141.390.962	61,0799707
7	DILD	297.350.554.988	10.365.854.185	28,6855815
8	DUTI	840.650.624.016	1.850.000.000	454,4057427
9	ELTY	-547.264.547.124	43.521.913.019	-12,5744598
10	EMDE	65.470.178.568	3.350.000.000	19,5433369
11	GPRA	46.995.769.773	4.276.655.336	10,9889075
12	GWSA	210.148.843.517	7.800.760.000	26,9395345
13	JRPT	1.017.849.186.000	13.750.000.000	74,0253953
14	KIJA	426.542.322.505	20.662.178.685	20,6436276
15	LPCK	539.794.979.877	696.000.000	775,5674998
16	LPKR	1.227.374.000.000	23.077.689.619	53,1844400
17	MKPI	1.199.373.747.588	948.194.000	1264,9033295
18	MTLA	316.514.414.000	7.655.126.330	41,3467264
19	NIRO	-31.336.684.656	22.198.871.804	-1,4116341
20	OMRE	318.395.155.443	1.745.000.000	182,4614071
21	PLIN	725.619.401.000	3.550.000.000	204,3998313
22	PWON	1.780.254.981.000	48.159.602.400	36,9657325
23	RDTX	260.009.476.018	268.800.000	967,2971578
24	SCBD	335.899.666.000	3.322.092.000	101,1108862
25	SMRA	605.050.858.000	14.426.781.680	41,9394201

6. Data Perhitungan *Earning Per Share* Tahun 2017

NO	KODE	LABA BERSIH	SAHAM BEREDAR	EPS
1	APLN	1.882.581.400.000	20.500.900.000	91,8292075
2	ASRI	1.385.189.177.000	19.649.411.888	70,4951978
3	BIPP	-31.033.697.167	5.028.669.338	-6,1713537
4	BSDE	5.166.720.070.985	19.246.696.192	268,4471153
5	CTRA	1.018.529.000.000	18.560.303.397	54,8767430

6	DART	30.177.817.000	3.141.390.962	9,6065142
7	DILD	271.536.513.369	10.365.854.185	26,1952858
8	DUTI	648.646.197.979	1.850.000.000	350,6195665
9	ELTY	-269.805.546.504	43.521.913.019	-6,1993035
10	EMDE	106.211.882.512	3.350.000.000	31,7050396
11	GPRA	37.316.086.438	4.276.655.336	8,7255305
12	GWSA	188.500.432.096	7.800.760.000	24,1643676
13	JRPT	1.117.126.108.000	13.750.000.000	81,2455351
14	KIJA	149.840.578.536	20.824.888.369	7,1952644
15	LPCK	368.440.000.000	696.000.000	529,3678161
16	LPKR	856.984.000.000	23.077.689.619	37,1347398
17	MKPI	1.193.639.823.893	948.194.000	1258,8561243
18	MTLA	551.010.785.000	7.655.126.330	71,9793196
19	NIRO	3.721.787.876	22.198.871.804	0,1676566
20	OMRE	-66.193.842.560	1.745.000.000	-37,9334341
21	PLIN	286.288.858.000	3.550.000.000	80,6447487
22	PWON	2.024.627.040.000	48.159.602.400	42,0399451
23	RDTX	246.909.721.574	268.800.000	918,5629523
24	SCBD	226.327.773.000	3.322.092.000	68,1280871
25	SMRA	532.437.613.000	14.426.781.680	36,9061947

LAMPIRAN 8

DATA VARIABEL UKURAN PERUSAHAAN

1. Data Perhitungan Ukuran Perusahaan Tahun 2012

NO	KODE	TOTAL ASET	SIZE
1	APLN	15.195.642.352.000	30,3520298
2	ASRI	10.946.417.244.000	30,0240333
3	BIPP	178.403.632.950	25,9073144
4	BSDE	16.756.718.027.575	30,4498204
5	CTRA	15.023.391.727.244	30,3406296
6	DART	4.293.161.447.000	29,0880445
7	DILD	6.091.751.240.542	29,4379567
8	DUTI	6.592.254.980.112	29,5169166
9	ELTY	15.235.632.983.194	30,3546581
10	EMDE	886.378.756.878	27,5104102
11	GPRA	1.310.251.294.004	27,9012401
12	GWSA	2.074.853.325.402	28,3609116
13	JRPT	4.998.260.900.000	29,2401111
14	KIJA	7.077.817.870.077	29,5879868
15	LPCK	2.832.000.551.101	28,6720045
16	LPKR	24.869.295.733.093	30,8446551
17	MKPI	2.553.203.639.852	28,5683700
18	MTLA	2.015.753.149.000	28,3320140
19	NIRO	2.710.016.957.154	28,6279760
20	OMRE	774.036.052.884	27,3748843
21	PLIN	3.950.266.763.000	29,0048042
22	PWON	7.565.819.916.000	29,6546618
23	RDTX	1.207.906.280.350	27,8199096
24	SCBD	3.558.903.785.000	28,9004737
25	SMRA	10.876.386.685.000	30,0176152

2. Data Perhitungan Ukuran Perusahaan Tahun 2013

NO	KODE	TOTAL ASET	SIZE
1	APLN	19.679.908.990.000	30,6106194
2	ASRI	14.428.082.567.000	30,3001976
3	BIPP	561.406.598.837	27,0537113
4	BSDE	22.572.159.491.478	30,7477384

5	CTRA	20.114.871.381.857	30,6324805
6	DART	4.768.449.638.000	29,1930423
7	DILD	7.526.470.401.005	29,6494473
8	DUTI	7.473.596.509.696	29,6423975
9	ELTY	12.301.124.419.066	30,1407118
10	EMDE	938.536.950.089	27,5675881
11	GPRA	1.332.646.538.409	27,9181880
12	GWSA	2.045.701.784.445	28,3467620
13	JRPT	6.163.177.866.000	29,4496136
14	KIJA	8.255.167.231.158	29,7418605
15	LPCK	3.854.166.345.345	28,9801758
16	LPKR	31.300.362.430.266	31,0746508
17	MKPI	2.838.815.438.871	28,6744080
18	MTLA	2.834.484.171.000	28,6728811
19	NIRO	2.955.009.137.912	28,7145229
20	OMRE	822.190.160.767	27,4352375
21	PLIN	4.126.804.890.000	29,0485246
22	PWON	9.298.245.408.000	29,8608468
23	RDTX	1.549.674.922.146	28,0690663
24	SCBD	5.550.429.288.000	29,3448964
25	SMRA	13.659.136.825.000	30,2454298

3. Data Perhitungan Ukuran Perusahaan Tahun 2014

NO	KODE	TOTAL ASET	SIZE
1	APLN	23.686.158.211.000	30,7959120
2	ASRI	16.924.366.954.000	30,4597755
3	BIPP	617.584.221.361	27,1490813
4	BSDE	28.134.725.397.393	30,9680257
5	CTRA	23.283.477.620.916	30,7787651
6	DART	5.114.273.658.000	29,2630565
7	DILD	9.004.884.010.541	29,8287882
8	DUTI	8.024.311.044.118	29,7134969
9	ELTY	14.506.123.496.863	30,3055920
10	EMDE	1.179.018.690.672	27,7957036
11	GPRA	1.517.576.344.888	28,0481357
12	GWSA	2.292.661.995.500	28,4607347
13	JRPT	6.684.262.908.000	29,5307771
14	KIJA	8.505.270.447.485	29,7717071
15	LPCK	4.309.824.234.265	29,0919182
16	LPKR	37.761.220.693.695	31,2623038

17	MKPI	4.316.214.269.222	29,0933998
18	MTLA	3.250.717.743.000	28,8098969
19	NIRO	3.037.200.775.668	28,7419574
20	OMRE	815.338.709.481	27,4268695
21	PLIN	4.544.932.176.000	29,1450339
22	PWON	16.770.742.538.000	30,4506570
23	RDTX	1.643.441.092.309	28,1278134
24	SCBD	5.569.183.172.000	29,3482695
25	SMRA	15.379.478.994.000	30,3640552

4. Data Perhitungan Ukuran Perusahaan Tahun 2015

NO	KODE	TOTAL ASET	SIZE
1	APLN	24.559.174.988.000	30,8321066
2	ASRI	18.709.870.126.000	30,5600723
3	BIPP	1.329.200.459.592	27,9155987
4	BSDE	36.022.148.489.646	31,2151551
5	CTRA	26.258.718.560.250	30,8990192
6	DART	5.739.863.241.000	29,3784565
7	DILD	10.288.572.076.882	29,9620549
8	DUTI	9.014.911.216.451	29,8299011
9	ELTY	14.688.816.418.463	30,3181075
10	EMDE	1.196.040.969.781	27,8100380
11	GPRA	1.574.174.572.164	28,0847522
12	GWSA	6.805.277.762.308	29,5487196
13	JRPT	7.578.101.438.000	29,6562838
14	KIJA	9.740.694.660.705	29,9073336
15	LPCK	5.476.757.336.509	29,3315343
16	LPKR	41.326.558.178.049	31,3525265
17	MKPI	5.709.371.372.467	29,3731300
18	MTLA	3.620.742.578.000	28,9177003
19	NIRO	3.141.665.656.854	28,7757742
20	OMRE	819.722.919.219	27,4322322
21	PLIN	4.671.089.985.000	29,1724136
22	PWON	18.778.122.467.000	30,5637136
23	RDTX	1.872.158.609.529	28,2581132
24	SCBD	5.566.425.030.000	29,3477741
25	SMRA	18.758.262.022.000	30,5626554

5. Data Perhitungan Ukuran Perusahaan Tahun 2016

NO	KODE	TOTAL ASET	SIZE
1	APLN	25.711.953.382.000	30,8779771
2	ASRI	20.186.130.682.000	30,6360169
3	BIPP	1.648.021.678.720	28,1305967
4	BSDE	38.292.205.983.731	31,2762675
5	CTRA	29.072.250.000.000	31,0008052
6	DART	6.066.257.596.000	29,4337630
7	DILD	11.840.059.936.442	30,1025098
8	DUTI	9.692.217.785.825	29,9023444
9	ELTY	14.063.747.826.017	30,2746215
10	EMDE	1.363.641.661.657	27,9411799
11	GPRA	1.569.319.030.878	28,0816629
12	GWSA	6.963.273.062.204	29,5716707
13	JRPT	8.484.436.652.000	29,7692546
14	KIJA	10.733.598.205.115	30,0044000
15	LPCK	5.653.153.184.505	29,3632346
16	LPKR	45.603.683.000.000	31,4510096
17	MKPI	6.612.200.867.199	29,5199377
18	MTLA	3.932.529.273.000	29,0003039
19	NIRO	3.791.983.263.313	28,9639103
20	OMRE	4.264.983.383.118	29,0814594
21	PLIN	4.586.569.370.000	29,1541534
22	PWON	20.674.141.654.000	30,6599048
23	RDTX	2.101.753.788.854	28,3737932
24	SCBD	5.714.281.871.000	29,3739897
25	SMRA	20.810.319.657.000	30,6664701

6. Data Perhitungan Ukuran Perusahaan Tahun 2017

NO	KODE	TOTAL ASET	SIZE
1	APLN	28.790.116.014.000	30,9910533
2	ASRI	20.728.430.487.000	30,6625273
3	BIPP	1.748.640.897.106	28,1898600
4	BSDE	45.951.188.475.157	31,4586008
5	CTRA	31.706.163.000.000	31,0875322
6	DART	6.360.845.609.000	29,4811824
7	DILD	13.097.184.984.411	30,2034184
8	DUTI	10.575.681.686.285	29,9895783
9	ELTY	14.082.517.542.900	30,2759553
10	EMDE	1.868.623.723.806	28,2562233
11	GPRA	1.499.462.028.211	28,0361275

12	GWSA	7.200.861.383.403	29,6052218
13	JRPT	9.472.682.688.000	29,8794333
14	KIJA	11.266.320.312.348	30,0528389
15	LPCK	12.378.227.000.000	30,1469602
16	LPKR	56.772.116.000.000	31,6700664
17	MKPI	6.828.046.514.843	29,5520597
18	MTLA	4.873.830.176.000	29,2149012
19	NIRO	4.892.233.716.330	29,2186701
20	OMRE	4.242.934.699.631	29,0762763
21	PLIN	4.639.438.405.000	29,1656144
22	PWON	23.358.717.736.000	30,7819914
23	RDTX	2.280.461.717.989	28,4553990
24	SCBD	5.783.263.814.000	29,3859893
25	SMRA	21.662.711.991.000	30,7066136

LAMPIRAN 9
OLAH DATA SPSS

1. Uji Statistik Deskriptif

Statistics

		Fair Value Investment Property	Book Value Equity Per Share	Earning Per Share	Firm Size	Share Price
N	Valid Missing	150 0	150 0	150 0	150 0	150 0
Mean		,2301	1115,9344	158,1494	1045425, 33	1991,61
Median		,1696	439,4161	46,9037	647655,0 3	524,83
Std. Deviation		,20129	1671,12859	283,10907	1062233, 914	4334,707
Minimum		,00	65,09	-37,93	17840	73
Maximum		,88	11093,01	1314,64	5677212	36500

Statistics (Big Four)

		Fair Value Investment Property	Book Value Equity Per Share	Earning Per Share	Firm Size	Share Price
N	Valid Missing	53 0	53 0	53 0	53 0	53 0
Mean		,3290	595,0520	58,6472	1126624, 35	875,46
Median		,2951	521,9286	53,9693	680527,7 8	445,00
Std. Deviation		,18972	446,65675	45,93794	916612,5 18	1026,878
Minimum		,02	65,09	-37,93	77404	123
Maximum		,77	2359,90	204,40	3170616	4850

a Audit Quality = BIG FOUR

Statistics (Non Big Four)

		Fair Value Investment Property	Book Value Equity Per Share	Earning Per Share	Firm Size	Share Price
N	Valid	97	97	97	97	97
	Missing	0	0	0	0	0
Mean		,1761	1400,5403	212,5166	1001058, 85	2601,46
Median		,1169	431,2396	44,3771	616317,7 9	600,00
Std. Deviation		,18721	1998,68941	338,82882	1136025, 292	5246,753
Minimum		,00	96,52	-25,32	17840	73
Maximum		,88	11093,01	1314,64	5677212	36500

a Audit Quality = NON BIG FOUR

2. Uji Asumsi Klasik

a. Uji Normalitas

- Pengujian Full Sample

One-Sample Kolmogorov-Smirnov Test

	Unstandardized Residual
N	150
Mean	,0000000
Std. Deviation	2565,97997747
Absolute	,246
Positive	,246
Negative	-,202
Kolmogorov-Smirnov Z	3,012
Asymp. Sig. (2-tailed)	,000

a Test distribution is Normal.

b Calculated from data.

- **Pengujian Sampel Big Four**

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		53
	Mean	,0000000
	Std. Deviation	650,07373840
	Absolute	,103
	Positive	,103
	Negative	-,085
	Kolmogorov-Smirnov Z	,751
	Asymp. Sig. (2-tailed)	,626

a Test distribution is Normal.

b Calculated from data.

c Audit Quality = BIG FOUR

- **Pengujian Sampel Non Big Four**

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		97
	Mean	,0000000
	Std. Deviation	3101,31912094
	Absolute	,239
	Positive	,239
	Negative	-,189
	Kolmogorov-Smirnov Z	2,357
	Asymp. Sig. (2-tailed)	,000

a Test distribution is Normal.

b Calculated from data.

c Audit Quality = NON BIG FOUR

b. Uji Autokorelasi

- **Pengujian Full Sample**

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,806(a)	,650	,640	2601,13203	1,998

a Predictors: (Constant), Firm Size, Book Value Equity Per Share, Fair Value Investment Property, Earning Per Share

b Dependent Variable: Share Price

- **Pengujian Sampel Big Four**

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,774(a)	,599	,566	676,61820	3,105

a Predictors: (Constant), Firm Size, Book Value Equity Per Share, Earning Per Share, Fair Value Investment Property

b Dependent Variable: Share Price

c Audit Quality = BIG FOUR

- **Pengujian Sampel Non Big Four**

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,807(a)	,651	,635	3168,02179	2,076

a Predictors: (Constant), Firm Size, Book Value Equity Per Share, Fair Value Investment Property, Earning Per Share

b Dependent Variable: Share Price

c Audit Quality = NON BIG FOUR

d. Uji Multikolinearitas

- **Pengujian Full Sample**

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
(Constant)	-	5985,107			
Fair Value Investment Property	8691,678	1092,542	,109	,939	1,065
Book Value Equity Per Share	-,618	,217	-,238	,344	2,903
Earning Per Share	15,126	1,287	,988	,342	2,924
Firm Size	286,488	200,444	,073	,931	1,074

a Dependent Variable: Share Price

- **Pengujian Sampel Big Four**

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
(Constant)	-300,337	2830,268			
Fair Value Investment Property	3837,098	551,806	,709	,803	1,245
Book Value Equity Per Share	,554	,242	,241	,751	1,331
Earning Per Share	7,433	2,227	,332	,841	1,188
Firm Size	-28,755	95,177	-,029	,932	1,073

a Dependent Variable: Share Price

b Audit Quality = BIG FOUR

- **Pengujian Sampel Non Big Four**

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF

1	(Constant)	-	9565,627			
		17513,827				
	Fair Value Investment Property	3589,797	1955,415	,128	,780	1,282
	Book Value Equity Per Share	-,748	,279	-,285	,335	2,984
	Earning Per Share	15,672	1,638	1,012	,339	2,947
	Firm Size	585,780	320,275	,127	,788	1,269

a Dependent Variable: Share Price

b Audit Quality = NON BIG FOUR

e. Uji Heteroskedastisitas

- Pengujian Full Sample

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-	3150,515		-,408	,684
		1284,051				
	Fair Value Investment Property	479,461	575,106	,043	,834	,406
	Book Value Equity Per Share	-,376	,114	-,279	-3,288	,001
	Earning Per Share	8,065	,677	1,012	11,905	,000
	Firm Size	52,125	105,512	,025	,494	,622

a Dependent Variable: RES_2

- **Pengujian Sampel Big Four**

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1283,846	1175,677		-1,092	,280
Fair Value Investment Property	834,250	229,217	,455	3,640	,001
Book Value Equity Per Share	,363	,101	,466	3,607	,001
Earning Per Share	1,726	,925	,228	1,866	,068
Firm Size	41,713	39,536	,122	1,055	,297

a Dependent Variable: RES_2

b Audit Quality = BIG FOUR

- **Pengujian Sampel Non Big Four**

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1234,385	3070,345		-,402	,689
Fair Value Investment Property	1267,630	600,219	,149	2,112	,037
Book Value Equity Per Share	-,338	,153	-,288	-2,204	,030
Earning Per Share	6,279	,831	,994	7,555	,000
Firm Size	48,509	102,508	,034	,473	,637

a Dependent Variable: ABS_RES1

b Audit Quality = Non Big Four

4. Uji Koefisien Determinasi (R^2)

- **Pengujian Adjusted R^2**

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,806(a)	,650	,640	2601,13203

a Predictors: (Constant), Firm Size, Book Value Equity Per Share, Fair Value Investment Property, Earning Per Share

5. Uji Parsial (t)

- **Pengujian Full Sample**

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-	5985,107		-1,452	,149
	Fair Value Investment Property	8691,678	1092,542	,109	2,152	,033
	Book Value Equity Per Share	-,618	,217	-,238	-2,844	,005
	Earning Per Share	15,126	1,287	,988	11,753	,000
	Firm Size	286,488	200,444	,073	1,429	,155

a Dependent Variable: Share Price

- **Pengujian Sampel Big Four**

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-300,337	2830,268		-,106	,916
	Fair Value Investment Property	3837,098	551,806	,709	6,954	,000
	Book Value Equity Per Share	,554	,242	,241	2,286	,027
	Earning Per Share	7,433	2,227	,332	3,338	,002
	Firm Size	-28,755	95,177	-,029	-,302	,764

- a Dependent Variable: Share Price
- b Audit Quality = BIG FOUR

- **Pengujian Sampel Non Big Four**

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-17513,8	9565,627		-1,831	,070
	Fair Value Investment Property	3589,797	1955,415	,128	1,836	,070
	Book Value Equity Per Share	-,748	,279	-,285	-2,678	,009
	Earning Per Share	15,672	1,638	1,012	9,566	,000
	Firm Size	585,780	320,275	,127	1,829	,071

- a Dependent Variable: Share Price
- b Audit Quality = NON BIG FOUR