



LAMPIRAN 1

DAFTAR POPULASI PERUSAHAAN PROPERTY AND REAL ESTATE YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIOSE 2019-2023

Perusahaan Property & Real Estate Di Bursa Efek Indonesia

NO	KODE	NAMA PERUSAHAAN
1	APLN	Agung Podomoro Land Tbk.
2	ASRI	Alam Sutera Realty Tbk.
3	BAPA	Bekasi Asri Pemula Tbk.
4	BCIP	Bumi Citra Permai Tbk.
5	BEST	Bekasi Fajar Industrial Estate Tbk
6	BIKA	Binakarya Jaya Abadi Tbk.
7	BIPP	Bhuwanatala Indah Permai Tbk.
8	BKDP	Bukit Darmo Property Tbk
9	BKSL	Sentul City Tbk.
10	BSDE	Bumi Serpong Damai Tbk.
11	COWL	Cowell Development Tbk.
12	CTRA	Ciputra Development Tbk.
13	DART	Duta Anggada Realty Tbk.
14	DILD	Intiland Development Tbk.
15	DMAS	Puradelta Lestari Tbk.
16	DUTI	Duta Pertiwi Tbk
17	ELTY	Bakrieland Development Tbk.
18	EMDE	Megapolitan Developments Tbk.
19	FMII	Fortune Mate Indonesia Tbk
20	GAMA	Aksara Global Development Tbk.
21	GMTD	Gowa Makassar Tourism Developm
22	GPRA	Perdana Gapuraprima Tbk.
23	INPP	Indonesian Paradise Property T
24	JRPT	Jaya Real Property Tbk.
25	KIJA	Kawasan Industri Jababeka Tbk.
26	LCGP	Eureka Prima Jakarta Tbk.
27	LPCK	Lippo Cikarang Tbk
28	LPKR	Lippo Karawaci Tbk.
29	LPLI	Star Pacific 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	MYRX	Hanson International Tbk.
36	NIRO	City Retail Developments Tbk.
37	OMRE	Indonesia Prima Property Tbk

38	PLIN	Plaza Indonesia Realty Tbk.
39	PPRO	PP Properti Tbk.
40	PUDP	Pudjiadi Prestige Tbk.
41	PWON	Pakuwon Jati Tbk.
42	RIMO	Rimo International Lestari Tbk
43	RODA	Pikko Land Development Tbk.
44	SMDM	Suryamas Dutamakmur Tbk.
45	SMRA	Summarecon Agung Tbk.
46	TARA	Agung Semesta Sejahtera Tbk.
47	FORZ	Forza Land Indonesia Tbk.
48	CSIS	Cahayasakti Investindo Sukses Tbk
49	ARMY	Armidian Karyatama Tbk.
50	NASA	Andalan Perkasa Abadi Tbk.
51	RISE	Jaya Sukses Makmur Sentosa Tbk
52	POLL	Pollux Properties Indonesia Tb
53	LAND	Trimitra Propertindo Tbk.
54	PANI	Pantai Indah Kapuk Dua Tbk.
55	CITY	Natura City Developments Tbk.
56	MPRO	Maha Properti Indonesia Tbk.
57	SATU	Kota Satu Properti Tbk.
58	URBN	Urban Jakarta Propertindo Tbk.
59	POLI	Pollux Hotels Group Tbk.
60	CPRI	Capri Nusa Satu Properti Tbk.
61	POSA	Bliss Properti Indonesia Tbk.
62	PAMG	Bima Sakti Pertiwi Tbk.
63	BAPI	Bhakti Agung Propertindo Tbk.
64	NZIA	Nusantara Almazia Tbk.
65	REAL	Repower Asia Indonesia Tbk.
66	INDO	Royalindo Investa Wijaya Tbk.
67	TRIN	Perintis Trinita Properti Tbk.
68	DADA	Diamond Citra Propertindo Tbk.
69	ASPI	Andalan Sakti Primaindo Tbk.
70	AMAN	Makmur Berkah Amanda Tbk.
71	KBAG	Karya Bersama Anugerah Tbk.
72	BBSS	Bumi Benowo Sukses Sejahtera Tbk
73	UANG	Pakuan Tbk.
74	PURI	Puri Global Sukses Tbk.
75	HOMI	Grand House Mulia Tbk.
76	ROCK	Rockfields Properti Indonesia

77	ATAP	Trimitra Prawara Goldland Tbk.
78	ADCP	Adhi Commuter Properti Tbk.
79	TRUE	Triniti Dinamik Tbk.
80	WINR	Winner Nusantara Jaya Tbk.
81	BSBK	Wulandari Bangun Laksana Tbk.
82	CBPE	Citra Buana Prasida Tbk.
83	VAST	Vastland Indonesia Tbk.
84	RELF	Graha Mitra Asia Tbk.
85	HBAT	Minahasa Membangun Hebat Tbk.
86	GRIA	Ingria Pratama Capitalindo Tbk
87	KOCI	Kokoh Exa Nusantara Tbk.
88	MSIE	Multisarana Intan Eduka Tbk.
89	IPAC	Era Graharealty Tbk.
90	SAGE	Saptausaha Gemilangindah Tbk.
91	RBMS	Ristia Bintang Mahkotasejati Tbk.
92	RDTX	Roda Vivatex Tbk



The logo of Universitas Bhayangkara Jakarta Raya is a shield-shaped emblem. It features a central torch with a flame, flanked by a rice stalk on the left and a cotton plant on the right. Below the torch is a banner with the motto "BIKSA MAHWASTU DASI". The words "UNIVERSITAS BHAYANGKARA" are written in a semi-circle at the top, and "JAKARTA RAYA" is at the bottom.

LAMPIRAN 2

DAFTAR TABEL PERHITUNGAN LEVERAGE PADA PERUSAHAAN PROPERTY AND REAL ESTATE YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIOSE 2019-2023

Tabel Perhitungan Leverage

NO	KODE	TAHUN	TOTAL UTANG	EKUITAS	LEVERAGE
1	BCIP	2019	433,530,491,804	433,534,933,646	0.38789170
	BCIP	2020	462,672,453,925	446,592,008,738	0.46112322
	BCIP	2021	440,374,923,594	446,698,141,802	0.40930630
	BCIP	2022	420,288,826,352	463,745,686,768	0.35950086
	BCIP	2023	429,633,626,604	480,998,928,026	0.62208363
2	BSDE	2019	20,897,343,170,602	33,547,505,881,845	0.01060880
	BSDE	2020	26,391,824,110,926	34,471,102,475,824	0.00745417
	BSDE	2021	25,575,995,151,814	35,893,717,013,842	0.00709574
	BSDE	2022	26,953,967,352,972	38,045,436,127,815	0.00231733
	BSDE	2023	25,626,062,282,715	41,201,586,203,678	0.00354659
3	CTRA	2019	18,434,456,000,000	17,761,568,000,000	0.10737249
	CTRA	2020	21,797,659,000,000	17,457,528,000,000	0.08565580
	CTRA	2021	21,274,214,000,000	19,394,197,000,000	0.08828343
	CTRA	2022	21,017,685,000,000	21,014,931,000,000	0.13954094
	CTRA	2023	21,490,499,000,000	22,624,716,000,000	0.19240832
4	DMAS	2019	1,121,231,243,313	6,495,739,786,307	0.38789170
	DMAS	2020	1,224,176,089,310	5,528,057,150,794	0.46112322
	DMAS	2021	762,768,422,674	5,351,173,180,680	0.40930630
	DMAS	2022	898,765,268,060	5,724,648,921,085	0.35950086
	DMAS	2023	838,114,431,026	5,880,394,031,396	0.62208363
5	DUTI	2019	3,197,457,277,140	10,590,770,182,820	0.01060880
	DUTI	2020	3,423,402,804,653	10,330,221,934,232	0.00745417
	DUTI	2021	4,347,434,120,813	10,961,489,326,966	0.00709574
	DUTI	2022	4,659,937,738,573	10,926,240,355,388	0.00231733
	DUTI	2023	3,670,601,789,706	11,460,887,206,560	0.00354659
6	GPRA	2019	573,167,523,724	1,132,751,463,041	0.10737249
	GPRA	2020	674,113,858,270	1,053,247,818,677	0.08565580
	GPRA	2021	654,638,555,294	1,105,912,907,155	0.08828343
	GPRA	2022	602,857,333,626	1,178,498,310,599	0.13954094
	GPRA	2023	685,872,382,107	1,268,359,035,882	0.19240832
7	JRPT	2019	3,762,437,184,000	7,402,497,916,000	0.38789170
	JRPT	2020	3,606,436,882,000	7,875,084,383,000	0.46112322
	JRPT	2021	3,594,354,650,000	8,153,793,184,000	0.40930630
	JRPT	2022	3,619,754,827,000	8,632,045,673,000	0.35950086
	JRPT	2023	3,936,063,377,000	9,270,835,010,000	0.62208363
8	KIJA	2019	5,877,596,349,996	6,307,015,229,316	0.01060880
	KIJA	2020	5,939,921,471,289	6,260,254,508,581	0.00745417

	KIJA	2021	5,920,079,958,943	6,372,010,371,083	0.00709574
	KIJA	2022	6,605,083,823,533	6,505,375,560,067	0.00231733
	KIJA	2023	6,016,058,083,818	6,931,377,236,420	0.00354659
9	MKPI	2019	1,771,631,581,519	5,503,602,936,059	0.10737249
	MKPI	2020	2,015,619,366,153	5,607,298,699,580	0.08565580
	MKPI	2021	2,157,944,970,302	5,836,337,461,790	0.08828343
	MKPI	2022	1,726,324,957,737	6,429,617,047,075	0.13954094
	MKPI	2023	1,537,407,569,930	6,851,330,744,372	0.19240832
10	MTLA	2019	2,257,513,000,000	3,849,851,000,000	0.38789170
	MTLA	2020	1,855,546,000,000	4,076,937,000,000	0.46112322
	MTLA	2021	2,003,374,000,000	4,406,174,000,000	0.40930630
	MTLA	2022	1,981,223,000,000	4,754,672,000,000	0.35950086
	MTLA	2023	2,071,569,000,000	5,149,142,000,000	0.62208363
11	PWON	2019	7,999,510,286,000	18,095,643,057,000	0.01060880
	PWON	2020	8,860,110,106,000	17,598,695,271,000	0.00745417
	PWON	2021	9,687,642,670,000	19,178,438,459,000	0.00709574
	PWON	2022	9,883,903,905,000	20,718,276,011,000	0.00231733
	PWON	2023	9,915,452,617,000	22,795,334,366,000	0.00354659
12	SMDM	2019	589,477,689,864	2,623,695,416,052	0.10737249
	SMDM	2020	553,905,302,046	2,648,005,601,975	0.08565580
	SMDM	2021	523,995,257,470	2,779,516,465,681	0.08828343
	SMDM	2022	463,973,692,434	2,959,304,778,402	0.13954094
	SMDM	2023	476,254,570,089	3,058,334,253,906	0.19240832
13	SMRA	2019	14,990,297,354,000	9,451,359,922,000	0.38789170
	SMRA	2020	15,836,845,684,000	9,085,688,540,000	0.46112322
	SMRA	2021	14,819,493,511,000	11,230,223,167,000	0.40930630
	SMRA	2022	16,683,534,371,000	11,750,040,507,000	0.35950086
	SMRA	2023	18,865,313,214,000	12,303,061,872,000	0.62208363
14	URBN	2019	1,070,731,581,250	1,266,220,389,554	0.01060880
	URBN	2020	1,853,740,538,891	2,087,923,406,196	0.00745417
	URBN	2021	2,032,538,906,308	2,022,897,539,206	0.00709574
	URBN	2022	2,243,809,623,642	2,025,996,571,416	0.00231733
	URBN	2023	2,084,130,297,342	2,051,119,844,875	0.00354659
15	POLI	2019	649,959,008,442	1,675,619,774,283	0.10737249
	POLI	2020	780,478,933,365	1,692,560,481,552	0.08565580
	POLI	2021	708,818,433,520	1,731,755,494,405	0.08828343
	POLI	2022	683,099,929,963	1,900,134,318,060	0.13954094
	POLI	2023	1,244,558,880,638	2,000,629,528,277	0.19240832
16	REAL	2019	3,701,033,173	348,864,482,650	0.38789170

	REAL	2020	2,608,820,964	349,981,407,559	0.46112322
	REAL	2021	2,492,305,309	351,239,418,011	0.40930630
	REAL	2022	814,437,215	351,455,086,851	0.35950086
	REAL	2023	1,247,287,259	351,686,792,745	0.62208363
17	RDTX	2019	271,083,812,343	2,524,704,640,419	0.01060880
	RDTX	2020	234,410,089,039	2,736,651,682,675	0.00745417
	RDTX	2021	256,434,333,798	2,904,671,022,728	0.00709574
	RDTX	2022	414,789,785,669	2,972,531,218,537	0.00231733
	RDTX	2023	555,135,931,061	2,885,197,110,177	0.00354659



The logo of Universitas Bhayangkara Jakarta Raya is a shield-shaped emblem. It features a green outer border with the university's name in Indonesian. Inside, there is a central orange shield with a white tiered pedestal, a yellow star, and a banner with the motto 'BIKSA MAHWASTU DASI'. The text 'JAKARTA RAYA' is at the bottom.

LAMPIRAN 3

DAFTAR TABEL PERHITUNGAN EARNING POWER PADA PERUSAHAAN PROPERTY AND REAL ESTATE YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIOSE 2019-2023

Tabel Perhitungan Earning Power

NO	KODE	TAHUN	EBIT	TOTAL AKTIVA	EP
1	BCIP	2019	96,891,789,497	1,716,865,126,542	0.04645891
	BCIP	2020	20,130,239,183	1,776,329,888,114	0.03256937
	BCIP	2021	32,407,250,659	1,796,337,528,059	0.03891765
	BCIP	2022	203,132,498,294	1,771,107,578,516	0.05700067
	BCIP	2023	151,505,374,487	1,794,667,067,754	0.04354736
2	BSDE	2019	1,123,342,117	1,716,865,126,542	0.06043023
	BSDE	2020	726,780,356	1,776,329,888,114	0.06745832
	BSDE	2021	1,869,088,499	1,796,337,528,059	0.08257468
	BSDE	2022	5,994,475	1,771,107,578,516	0.07286308
	BSDE	2023	229,934,584	1,794,667,067,754	0.06690263
3	CTRA	2019	251,995,702,888	70,485,041,000,000	0.16197543
	CTRA	2020	263,824,496,332	75,451,211,000,000	0.19575369
	CTRA	2021	206,020,898,651	79,923,598,000,000	0.10880520
	CTRA	2022	284,284,504,115	82,701,027,000,000	0.17766056
	CTRA	2023	294,107,451,834	86,147,831,000,000	0.16048396
4	DMAS	2019	96,891,789,497	15,117,004,464,992	0.07618797
	DMAS	2020	20,130,239,183	14,369,204,269,724	0.04222284
	DMAS	2021	32,407,250,659	12,866,174,843,458	0.04067646
	DMAS	2022	203,132,498,294	12,737,355,792,499	0.06284407
	DMAS	2023	151,505,374,487	13,341,922,651,567	0.07880660
5	DUTI	2019	1,123,342,117	26,431,123,198,783	0.04937877
	DUTI	2020	726,780,356	27,541,852,198,845	0.04063684
	DUTI	2021	1,869,088,499	29,062,548,186,664	0.04941308
	DUTI	2022	5,994,475	30,895,101,541,740	0.06567007
	DUTI	2023	229,934,584	30,717,667,090,227	0.07671585
6	GPRA	2019	251,995,702,888	3,242,372,577,183	0.09617612
	GPRA	2020	263,824,496,332	3,433,280,663,712	0.09557887
	GPRA	2021	206,020,898,651	3,487,913,139,396	0.07129716
	GPRA	2022	284,284,504,115	3,541,907,106,672	0.07876999
	GPRA	2023	294,107,451,834	3,735,587,062,212	0.08392905
7	JRPT	2019	96,891,789,497	21,706,183,367,000	0.02444949
	JRPT	2020	20,130,239,183	22,646,456,365,000	0.04058385
	JRPT	2021	32,407,250,659	23,229,669,099,000	0.04757748
	JRPT	2022	203,132,498,294	23,999,948,334,000	0.06723588
	JRPT	2023	151,505,374,487	25,458,698,887,000	0.07549011

8	KIJA	2019	1,123,342,117	23,968,383,823,339	0.09912707
	KIJA	2020	726,780,356	24,384,787,559,182	0.03787584
	KIJA	2021	1,869,088,499	24,492,266,309,896	0.04960823
	KIJA	2022	5,994,475	25,402,549,713,626	0.09812579
	KIJA	2023	229,934,584	26,057,894,703,838	0.11755157
9	MKPI	2019	251,995,702,888	14,283,489,360,939	0.06603847
	MKPI	2020	263,824,496,332	14,898,152,583,311	0.05301541
	MKPI	2021	206,020,898,651	15,617,200,497,825	0.05473334
	MKPI	2022	284,284,504,115	16,150,221,436,904	0.06606056
	MKPI	2023	294,107,451,834	16,544,677,319,114	0.07677346
10	MTLA	2019	96,891,789,497	11,301,326,740,000	0.13224702
	MTLA	2020	20,130,239,183	12,039,847,000,000	0.05671578
	MTLA	2021	32,407,250,659	12,342,031,000,000	0.07863537
	MTLA	2022	203,132,498,294	13,145,443,000,000	0.08502576
	MTLA	2023	151,505,374,487	13,956,606,000,000	0.08132765
11	PWON	2019	1,123,342,117	51,113,233,567,000	0.02936888
	PWON	2020	726,780,356	52,553,958,720,000	0.01125381
	PWON	2021	1,869,088,499	55,324,886,506,000	0.03966185
	PWON	2022	5,994,475	59,468,261,045,000	0.05366224
	PWON	2023	229,934,584	63,312,966,899,000	0.02710874
12	SMDM	2019	251,995,702,888	6,371,815,490,976	0.06500642
	SMDM	2020	263,824,496,332	6,415,084,009,937	0.05119310
	SMDM	2021	206,020,898,651	6,505,422,627,172	0.05979647
	SMDM	2022	284,284,504,115	6,726,790,193,987	0.06008452
	SMDM	2023	294,107,451,834	6,957,867,294,831	0.06133372
13	SMRA	2019	96,891,789,497	47,740,899,344,000	0.03858544
	SMRA	2020	20,130,239,183	49,364,191,500,000	-0.00538252
	SMRA	2021	32,407,250,659	50,972,250,902,000	-0.00401788
	SMRA	2022	203,132,498,294	54,483,291,556,000	-0.00546270
	SMRA	2023	151,505,374,487	59,601,949,964,000	0.00380568
14	URBN	2019	1,123,342,117	3,959,250,084,599	0.04166352
	URBN	2020	726,780,356	6,278,615,915,891	0.00813988
	URBN	2021	1,869,088,499	7,997,100,390,631	0.01327854
	URBN	2022	5,994,475	8,325,242,640,602	0.07863495
	URBN	2023	229,934,584	8,405,056,337,275	0.04668616
15	POLI	2019	251,995,702,888	4,000,420,805,942	0.00318619
	POLI	2020	263,824,496,332	4,798,618,197,642	0.00206126
	POLI	2021	206,020,898,651	4,913,613,342,842	0.00528392
	POLI	2022	284,284,504,115	5,023,808,175,948	0.00001702

	POLI	2023	294,107,451,834	5,828,422,656,938	0.00065149
16	REAL	2019	96,891,789,497	404,591,616,566	0.09013404
	REAL	2020	20,130,239,183	705,155,744,346	0.08879805
	REAL	2021	32,407,250,659	706,321,951,843	0.06517369
	REAL	2022	203,132,498,294	706,001,247,386	0.08392606
	REAL	2023	151,505,374,487	705,203,604,070	0.08548808
17	RDTX	2019	1,123,342,117	5,322,278,233,927	0.04645891
	RDTX	2020	726,780,356	5,766,850,224,476	0.03256937
	RDTX	2021	1,869,088,499	6,132,167,128,240	0.03891765
	RDTX	2022	5,994,475	6,548,426,360,732	0.05700067
	RDTX	2023	229,934,584	6,827,654,048,444	0.04354736



LAMPIRAN 4

DAFTAR TABEL PERHITUNGAN NET PROFIT MARGIN PADA PERUSAHAAN PROPERTY AND REAL ESTATE YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIOSE 2019-2023



Tabel Perhitungan Net Profit Margin

NO	KODE	TAHUN	LABA BERSIH SETELAH PAJAK	PENDAPATAN	NPM
1	BCIP	2019	54,643,639,689	438,561,853,293	0.11251929
	BCIP	2020	17,438,462,295	128,943,932,680	0.14300944
	BCIP	2021	35,847,355,212	71,126,409,759	0.07528777
	BCIP	2022	155,049,779,830	39,804,064,636	0.17641591
	BCIP	2023	92,392,230,419	221,525,651,655	0.46915470
2	BSDE	2019	1,382,879,694	382,098,118,077	0.25598391
	BSDE	2020	1,022,961,976	231,624,097,738	0.13651055
	BSDE	2021	1,266,587,627	203,197,973,528	0.08062355
	BSDE	2022	167,069,190	330,487,533,012	0.05289135
	BSDE	2023	177,770,573	360,929,836,864	0.02768484
3	CTRA	2019	232,773,280,799	10,130,203,636	0.02124422
	CTRA	2020	236,087,887,526	12,688,128,000	0.58277981
	CTRA	2021	195,806,481,653	23,946,969,756	0.58911540
	CTRA	2022	270,816,725,275	6,034,680,552	0.47343823
	CTRA	2023	302,802,252,723	8,367,950,449	0.53151538
4	DMAS	2019	54,643,639,689	399,418,917,052	0.56778335
	DMAS	2020	17,438,462,295	400,749,812,577	0.11251929
	DMAS	2021	35,847,355,212	413,584,008,445	0.14300944
	DMAS	2022	155,049,779,830	509,518,139,997	0.07528777
	DMAS	2023	92,392,230,419	533,305,976,033	0.17641591
5	DUTI	2019	1,382,879,694	438,561,853,293	0.46915470
	DUTI	2020	1,022,961,976	128,943,932,680	0.25598391
	DUTI	2021	1,266,587,627	71,126,409,759	0.13651055
	DUTI	2022	167,069,190	39,804,064,636	0.08062355
	DUTI	2023	177,770,573	221,525,651,655	0.05289135
6	GPRA	2019	232,773,280,799	382,098,118,077	0.02768484
	GPRA	2020	236,087,887,526	231,624,097,738	0.02124422
	GPRA	2021	195,806,481,653	203,197,973,528	0.58277981
	GPRA	2022	270,816,725,275	330,487,533,012	0.58911540
	GPRA	2023	302,802,252,723	360,929,836,864	0.47343823
7	JRPT	2019	54,643,639,689	10,130,203,636	0.53151538
	JRPT	2020	17,438,462,295	12,688,128,000	0.56778335
	JRPT	2021	35,847,355,212	23,946,969,756	0.11251929
	JRPT	2022	155,049,779,830	6,034,680,552	0.14300944
	JRPT	2023	92,392,230,419	8,367,950,449	0.07528777

8	KIJA	2019	1,382,879,694	399,418,917,052	0.17641591
	KIJA	2020	1,022,961,976	400,749,812,577	0.46915470
	KIJA	2021	1,266,587,627	413,584,008,445	0.25598391
	KIJA	2022	167,069,190	509,518,139,997	0.13651055
	KIJA	2023	177,770,573	533,305,976,033	0.08062355
9	MKPI	2019	232,773,280,799	438,561,853,293	0.05289135
	MKPI	2020	236,087,887,526	128,943,932,680	0.02768484
	MKPI	2021	195,806,481,653	71,126,409,759	0.02124422
	MKPI	2022	270,816,725,275	39,804,064,636	0.58277981
	MKPI	2023	302,802,252,723	221,525,651,655	0.58911540
10	MTLA	2019	54,643,639,689	382,098,118,077	0.47343823
	MTLA	2020	17,438,462,295	231,624,097,738	0.53151538
	MTLA	2021	35,847,355,212	203,197,973,528	0.56778335
	MTLA	2022	155,049,779,830	330,487,533,012	0.11251929
	MTLA	2023	92,392,230,419	360,929,836,864	0.14300944
11	PWON	2019	1,382,879,694	10,130,203,636	0.07528777
	PWON	2020	1,022,961,976	12,688,128,000	0.17641591
	PWON	2021	1,266,587,627	23,946,969,756	0.46915470
	PWON	2022	167,069,190	6,034,680,552	0.25598391
	PWON	2023	177,770,573	8,367,950,449	0.13651055
12	SMDM	2019	232,773,280,799	399,418,917,052	0.08062355
	SMDM	2020	236,087,887,526	400,749,812,577	0.05289135
	SMDM	2021	195,806,481,653	413,584,008,445	0.02768484
	SMDM	2022	270,816,725,275	509,518,139,997	0.02124422
	SMDM	2023	302,802,252,723	533,305,976,033	0.58277981
13	SMRA	2019	54,643,639,689	438,561,853,293	0.58911540
	SMRA	2020	17,438,462,295	128,943,932,680	0.47343823
	SMRA	2021	35,847,355,212	71,126,409,759	0.53151538
	SMRA	2022	155,049,779,830	39,804,064,636	0.56778335
	SMRA	2023	92,392,230,419	221,525,651,655	0.11251929
14	URBN	2019	1,382,879,694	382,098,118,077	0.14300944
	URBN	2020	1,022,961,976	231,624,097,738	0.07528777
	URBN	2021	1,266,587,627	203,197,973,528	0.17641591
	URBN	2022	167,069,190	330,487,533,012	0.46915470
	URBN	2023	177,770,573	360,929,836,864	0.25598391
15	POLI	2019	232,773,280,799	10,130,203,636	0.13651055
	POLI	2020	236,087,887,526	12,688,128,000	0.08062355
	POLI	2021	195,806,481,653	23,946,969,756	0.05289135
	POLI	2022	270,816,725,275	6,034,680,552	0.02768484

	POLI	2023	302,802,252,723	8,367,950,449	0.02124422
16	REAL	2019	54,643,639,689	399,418,917,052	0.58277981
	REAL	2020	17,438,462,295	400,749,812,577	0.58911540
	REAL	2021	35,847,355,212	413,584,008,445	0.47343823
	REAL	2022	155,049,779,830	509,518,139,997	0.53151538
	REAL	2023	92,392,230,419	533,305,976,033	0.56778335
17	RDTX	2019	1,382,879,694	438,561,853,293	0.11251929
	RDTX	2020	1,022,961,976	128,943,932,680	0.14300944
	RDTX	2021	1,266,587,627	71,126,409,759	0.07528777
	RDTX	2022	167,069,190	39,804,064,636	0.17641591
	RDTX	2023	177,770,573	221,525,651,655	0.46915470



The logo of Universitas Bhayangkara Jakarta Raya is a shield-shaped emblem. It features a central torch with a flame, flanked by a rice stalk on the left and a cotton plant on the right. Above the torch are three yellow stars. The shield is bordered by a green outer ring and a grey inner ring. The text 'UNIVERSITAS BHAYANGKARA' is written in green along the top inner border, and 'JAKARTA RAYA' is written in grey along the bottom inner border. A white banner with the motto 'BIKSA MAHWASTU DASI' is draped across the bottom of the shield.

LAMPIRAN 5

DAFTAR TABEL PERHITUNGAN MANAJEMEN LABA PADA PERUSAHAAN PROPERTY AND REAL ESTATE YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIOSE 2019-2023

Tabel Perhitungan Manajemen Laba

a. Menentukan Skor Total Akruai

NO	KODE	TAHUN	TACit = Nit - CFOit
1	BCIP	2019	5,798,665,176
	BCIP	2020	-78,999,896,382
	BCIP	2021	16,274,751,183
	BCIP	2022	21,133,225,667
	BCIP	2023	1,113,078,196,502
2	BSDE	2019	-978,091,212,006
	BSDE	2020	-1,766,846,077,872
	BSDE	2021	-434,752,424,752
	BSDE	2022	1,418,963,029,967
	BSDE	2023	303,455,000,000
3	CTRA	2019	157,007,000,000
	CTRA	2020	-1,559,615,000,000
	CTRA	2021	-1,757,264,000,000
	CTRA	2022	-1,955,795,000,000
	CTRA	2023	-613,232,246,882
4	DMAS	2019	-1,549,009,896,755
	DMAS	2020	591,953,033,174
	DMAS	2021	-51,634,239,475
	DMAS	2022	-130,970,162,072
	DMAS	2023	85,302,805,309
5	DUTI	2019	150,943,913,169
	DUTI	2020	-240,556,721,736
	DUTI	2021	-310,038,370,009
	DUTI	2022	1,106,492,327,417
	DUTI	2023	52,319,315,366
6	GPRA	2019	-6,491,432,820
	GPRA	2020	-83,126,956,356
	GPRA	2021	356,670,170
	GPRA	2022	43,763,793,380
	GPRA	2023	600,171,873,000
7	JRPT	2019	383,707,341,000
	JRPT	2020	-71,725,310,000
	JRPT	2021	-110,668,153,000
	JRPT	2022	106,287,584,000
	JRPT	2023	-229,936,416,292

8	KIJA	2019	-401,563,889,934
	KIJA	2020	-246,995,844,222
	KIJA	2021	-586,894,749,271
	KIJA	2022	-35,544,668,242
	KIJA	2023	-267,537,308,946
9	MKPI	2019	-175,865,989,532
	MKPI	2020	-428,437,152,224
	MKPI	2021	-408,680,601,200
	MKPI	2022	-466,297,488,200
	MKPI	2023	46,577,000,000
10	MTLA	2019	140,676,000,000
	MTLA	2020	-280,994,000,000
	MTLA	2021	-168,085,000,000
	MTLA	2022	94,555,000,000
	MTLA	2023	1,469,398,221,000
11	PWON	2019	-299,990,957,000
	PWON	2020	-688,131,757,000
	PWON	2021	-888,443,421,000
	PWON	2022	-352,362,079,000
	PWON	2023	55,586,852,725
12	SMDM	2019	-66,896,571,970
	SMDM	2020	-112,853,359,280
	SMDM	2021	113,918,456,926
	SMDM	2022	92,411,013,895
	SMDM	2023	108,276,648,000
13	SMRA	2019	268,840,877,000
	SMRA	2020	-1,893,584,596,000
	SMRA	2021	-1,884,901,715,000
	SMRA	2022	-340,276,845,000
	SMRA	2023	303,894,926,218
14	URBN	2019	265,102,665,279
	URBN	2020	-146,830,734,589
	URBN	2021	292,719,984,133
	URBN	2022	168,923,212,061
	URBN	2023	-92,070,802,008
15	POLI	2019	-23,133,706,090
	POLI	2020	-58,381,146,993
	POLI	2021	24,952,269,159
	POLI	2022	48,942,590,463

	POLI	2023	-4,678,750,348
16	REAL	2019	717,568,631
	REAL	2020	1,233,972,032
	REAL	2021	2,575,763,612
	REAL	2022	829,079,601
	REAL	2023	-36,031,687,689
17	RDTX	2019	31,254,151,954
	RDTX	2020	-104,468,312,703
	RDTX	2021	-148,547,372,950
	RDTX	2022	-58,294,233,773
	RDTX	2023	5,798,665,176



b. Menentukan Skor AkruaI diperkirakan sama dengan regresi OLS

KOD E THN	$\left(\frac{TAC_t}{TA_{t-1}}\right)$	$\beta_1 \left(\frac{1}{TA_{t-1}}\right)$	$\beta_2 \left(\frac{\Delta REV_t}{TA_{t-1}}\right)$	$\beta_3 \left(\frac{PPE_t}{TA_{t-1}}\right)$
BCIP 2019	0.01276204791 812	- 0.001990687712 51	0.018268929192 61	- 0.003516193561 98
2020	0.00909451163 282	- 0.001951047491 23	0.014912991926 33	- 0.003867432802 28
2021	- 0.00059881436 543	- 0.001860499219 45	0.003128370013 86	- 0.001866685159 84
2022	- 0.01236005371 992	- 0.001907042259 60	- 0.008386207090 94	- 0.002066804369 38
2023	- 0.00496985946 607	- 0.001913597034 90	- 0.000141369352 85	- 0.002914893078 32
BSDE 2019	- 0.00302112849 720	- 0.000032469047 46	- 0.001953606099 85	- 0.001035053349 89
2020	0.00275872232 136	- 0.000031071549 51	0.003706705435 23	- 0.000916911564 36
2021	- 0.00617737005 856	- 0.000027795012 79	- 0.005405698569 70	- 0.000743876476 08
2022	- 0.01015850632 053	- 0.000027520640 06	- 0.009369511783 62	- 0.000761473896 85
2023	- 0.00520061056 702	- 0.000026026174 59	- 0.004476099912 28	- 0.000698484480 16
CTRA 2019	- 0.00733758605 504	- 0.000049336084 00	0.000404628279 59	- 0.007692878250 63
2020	- 0.00902025215 160	- 0.000046736785 87	- 0.002851643565 79	- 0.006121871799 94

2021	- 0.01492109732 120	- 0.000043094580 67	- 0.009431292043 62	- 0.005446710696 91
2022	- 0.00238362662 151	- 0.000041597047 47	0.003308246590 11	- 0.005650276164 15
2023	- 0.00642711709 878	- 0.000040246979 23	- 0.000627764366 75	- 0.005759105752 81
DMA S 2019	- 0.05177849335 806	- 0.000225557104 20	- 0.048027678988 56	- 0.003525257265 30
2020	- 0.00286441786 407	- 0.000222094296 60	0.000613969348 37	- 0.003256292915 84
2021	0.03512872302 616	- 0.000250537231 60	0.039284327054 78	- 0.003905066797 02
2022	- 0.02350933616 912	- 0.000276693160 13	- 0.017947895315 16	- 0.005284747693 84
2023	- 0.00508136977 164	- 0.000255409940 36	0.000370780177 39	- 0.005196740008 67
DUTI 2019	- 0.00632451689 079	- 0.000133805249 84	- 0.004132509221 86	- 0.002058202419 08
2020	0.01008752404 149	- 0.000122690594 42	0.011896851916 98	- 0.001686637281 07
2021	- 0.00898941412 528	- 0.000122999271 48	- 0.007350414916 99	- 0.001515999936 81
2022	- 0.01364581958 699	- 0.000110503251 83	- 0.012235396694 62	- 0.001299919640 54
2023	- 0.01345541251 843	- 0.000108537565 33	- 0.012104181836 08	- 0.001242693117 02
GPRA 2019	0.002113664 39282	- 0.001101032815 84	0.005501417961 75	- 0.0022867207531

				0
2020	0.006754076 07787	- 0.000991656600 45	0.009668141622 05	- 0.0019224089437 3
2021	- 0.018684290 91328	- 0.000979346621 87	- 0.015885359627 81	- 0.0018195846636 1
2022	0.007016593 78883	- 0.000960884052 04	0.009681312336 22	- 0.0017038344953 6
2023	- 0.013783276 83207	- 0.000949662033 26	- 0.011169483702 49	- 0.0016641310963 1
JRPT 2019	- 0.003339215 87225	- 0.000160482495 07	- 0.001963003538 85	- 0.0012157298383 3
2020	0.003387368 50363	- 0.000151517748 01	0.004763900789 70	- 0.0012250145380 6
2021	- 0.001163513 65230	- 0.000147339867 60	0.000206018967 67	- 0.0012221927523 7
2022	- 0.003222013 88114	- 0.000143995959 79	- 0.001607705486 03	- 0.0014703124353 3
2023	- 0.008110052 32944	- 0.000138076507 45	- 0.004456837624 35	- 0.0035151381976 4
KIJA 2019	- 0.006984770 48928	- 0.000143560634 75	0.008672722952 74	- 0.0155139328072 7
2020	- 0.016995343 39002	- 0.000138837895 00	- 0.002603479473 76	- 0.0142530260212 6
2021	- 0.015498615 95495	- 0.000138660772 26	- 0.001722628948 71	- 0.0136373262339 9
2022	- 0.018639710 57705	- 0.000137623933 57	- 0.004175958857 21	- 0.0143261277862 7
2023	-	- 0.000129033298	-	-

	0.023187239 37965	80	0.009730638305 57	0.0133275677752 8
MKPI 2019	- 0.043332535 63114	- 0.000241384747 11	0.010959337634 89	- 0.0540504885189 2
2020	- 0.038354471 66105	- 0.000232526638 00	0.020035676927 89	- 0.0581576219509 3
2021	- 0.060681813 08389	- 0.000221921029 25	- 0.002875197503 82	- 0.0575846945508 2
2022	- 0.071324400 11020	- 0.000211611966 11	- 0.017669359479 55	- 0.0534434286645 5
2023	- 0.061193160 03450	- 0.000207417664 85	- 0.010296334558 32	- 0.0506894078113 3
MTLA 2019	- 0.007727929 44837	- 0.000325702340 92	- 0.001069748560 74	- 0.0063324785467 1
2020	0.003549703 34124	- 0.000276991157 41	0.010710709459 55	- 0.0068840149609 0
2021	- 0.012311409 00630	- 0.000285156455 24	- 0.003326427221 83	- 0.0086998253292 3
2022	- 0.016197275 63140	- 0.000263932156 07	- 0.006467778550 78	- 0.0094655649245 6
2023	- 0.020563631 38246	- 0.000251144921 80	- 0.010607840616 59	- 0.0097046458440 6
PWON 2019	- 0.008235152 65681	- 0.000067618530 60	- 0.001082352287 10	- 0.0070851818391 1
2020	0.019807924 39334	- 0.000064827586 98	0.027579471568 45	- 0.0077067195881 3
2021	- 0.022189110 17382	- 0.000063936591 20	- 0.014643310822 96	- 0.0074818627596 6

2022	- 0.009061522 03168	- 0.000058604623 73	- 0.002119630923 52	- 0.0068832864844 3
2023	- 0.008797248 08103	- 0.000055279912 34	- 0.001553399741 23	- 0.0071885684274 6
SMDM 2019	- 0.003997600 30925	- 0.000535573710 74	- 0.002124763711 16	- 0.0013372628873 5
2020	0.010862956 96629	- 0.000526484495 95	0.012698882387 95	- 0.0013094409257 1
2021	- 0.015141636 74227	- 0.000528336319 71	- 0.012581688910 54	- 0.0020316115120 2
2022	- 0.002503414 86431	- 0.000512087125 71	0.000043877108 94	- 0.0020352048475 5
2023	0.002638752 50914	- 0.000494171256 43	0.004557317271 89	- 0.0014243935063 2
SMRA 2019	- 0.003997160 64152	- 0.000072606903 61	- 0.002684555875 78	- 0.0012399978621 3
2020	0.007096067 29153	- 0.000069213220 85	0.008324111445 53	- 0.0011588309331 5
2021	- 0.005973900 14441	- 0.000067877761 06	- 0.004817000671 62	- 0.0010890217117 3
2022	- 0.002577054 67070	- 0.000064940661 12	- 0.001297798185 28	- 0.0012143158243 1
2023	- 0.008760274 33817	- 0.000059496065 14	- 0.007373219874 91	- 0.0013275583981 3
URBN 2019	- 0.017128437 57607	- 0.001042771244 49	- 0.014570631249 17	- 0.0015150350824 1
2020	0.027870513 79449	- 0.000723885575 82	0.029567913170 76	- 0.0009735138004

				5
2021	0.002319310 69371	- 0.000429180631 99	0.003273589792 40	- 0.0005250984667 0
2022	0.001052616 93580	- 0.000417140262 40	0.001723697461 90	- 0.0002539402636 9
2023	- 0.010151368 64774	- 0.000396197332 10	- 0.009498231039 88	- 0.0002569402757 6
POLI 2019	- 0.025911189 71439	- 0.001010056948 42	0.003532471974 39	- 0.0284336047403 6
2020	- 0.005646215 31512	- 0.000727425721 13	0.014440254233 28	- 0.0193590438272 7
2021	- 0.015429144 06834	- 0.000684051298 52	0.002565257598 36	- 0.0173103503681 8
2022	- 0.029148190 92883	- 0.000693150821 49	- 0.011639791136 50	- 0.0168152489708 4
2023	- 0.019180734 02131	- 0.000654871243 04	- 0.002630014228 35	- 0.0158958485499 2
REAL 2019	- 0.081108012 65886	- 0.032516098629 34	- 0.009715398534 96	- 0.0388765154945 6
2020	- 0.011980555 64591	- 0.004798216918 95	- 0.001619169214 62	- 0.0055631695123 4
2021	- 0.017241026 10860	- 0.004797880616 67	- 0.007126360927 46	- 0.0053167845644 7
2022	0.001472195 59321	- 0.004782397821 67	0.011301119157 25	- 0.0050465257423 7
2023	- 0.011093773 00752	- 0.004802248583 79	- 0.001478203671 94	- 0.0048133207517 8
RDTX 2019	-	- 0.000669579523	0.000128205530	-

	0.001083247 96453	21	75	0.0005418739720 7
2020	- 0.001125195 69132	- 0.000605083629 05	- 0.000106239013 52	- 0.0004138730487 5
2021	- 0.001862259 56814	- 0.000569387630 77	- 0.000964053982 44	- 0.0003288179549 3
2022	- 0.008133661 67866	- 0.000535156419 12	- 0.006772960599 36	- 0.0008255446601 8
2023	- 0.002559542 26915	- 0.000499417038 11	- 0.001567266867 79	- 0.0004928583632 5



c. Menentukan Skor NDA

KODE THN	NDA	$\beta_1 \left(\frac{1}{TA_{t-1}} \right)$	$\beta_2 \left(\frac{\Delta REV_t - \Delta REC_t}{TA_{t-1}} \right)$	$\beta_3 \left(\frac{PPE_t}{TA_{t-1}} \right)$
BCIP 2019	0.01028244896489	- 0.00199068771251	- 0.01578933023938	- 0.00351619356198
2020	0.01091304507114	- 0.00195104749123	- 0.01673152536465	- 0.00386743280228
2021	- 0.00099098289789	- 0.00186049921945	- 0.00273620148140	- 0.00186668515984
2022	- 0.01280584706525	- 0.00190704225960	- 0.00883200043627	- 0.00206680436938
2023	- 0.00394114387881	- 0.00191359703490	- 0.00088734623442	- 0.00291489307832
BSDE 2019	- 0.00332232620612	- 0.00003246904746	- 0.00225480380877	- 0.00103505334989
2020	- 0.00153831367586	- 0.00003107154951	- 0.00248629678973	- 0.00091691156436
2021	- 0.00609668171083	- 0.00002779501279	- 0.00532501022196	- 0.00074387647608
2022	- 0.00930718990841	- 0.00002752064006	- 0.00851819537150	- 0.00076147389685
2023	- 0.00554282516536	- 0.00002602617459	- 0.00481831451062	- 0.00069848448016
CTRA 2019	- 0.00757250841258	- 0.00004933608400	- 0.00016970592205	- 0.00769287825063
2020	- 0.01006047623296	- 0.00004673678587	- 0.00389186764715	- 0.00612187179994
2021	- 0.01426650670674	- 0.00004309458067	- 0.00877670142915	- 0.00544671069691
2022	- 0.00425010039405	- 0.00004159704747	- 0.00144177281757	- 0.00565027616415
2023	- 0.00754365766629	- 0.00004024697923	- 0.00174430493426	- 0.00575910575281
DMAS 2019	- 0.02179369080639	- 0.00022555710420	- 0.01804287643689	- 0.00352525726530
2020	- 0.03366422335771	- 0.00022209429660	- 0.03018583614527	- 0.00325629291584
2021	- 0.05250084405788	- 0.00025053723160	- 0.05665644808650	- 0.00390506679702

2022	- 0.03938071886229	- 0.00027669316013	- 0.03381927800832	- 0.00528474769384
2023	0.00590654796000	- 0.00025540994036	0.01135869790903	- 0.00519674000867
DUTI 2019	- 0.00411770704525	- 0.00013380524984	- 0.00192569937633	- 0.00205820241908
2020	0.00528632331539	- 0.00012269059442	0.00709565119088	- 0.00168663728107
2021	- 0.00915763500162	- 0.00012299927148	- 0.00751863579333	- 0.00151599993681
2022	- 0.01357227901744	- 0.00011050325183	- 0.01216185612507	- 0.00129991964054
2023	- 0.01322755284358	- 0.00010853756533	- 0.01187632216123	- 0.00124269311702
GPRA 2019	0.00601875361468	- 0.00110103281584	0.00940650718362	- 0.00228672075310
2020	- 0.01555352241289	- 0.00099165660045	- 0.01263945686872	- 0.00192240894373
2021	- 0.01158440512338	- 0.00097934662187	- 0.00878547383790	- 0.00181958466361
2022	0.00497025045228	- 0.00096088405204	0.00763496899967	- 0.00170383449536
2023	- 0.01084173808051	- 0.00094966203326	- 0.00822794495093	- 0.00166413109631
JRPT 2019	- 0.00328261648564	- 0.00016048249507	- 0.00190640415224	- 0.00121572983833
2020	0.00201848748667	- 0.00015151774801	0.00339501977274	- 0.00122501453806
2021	- 0.00109642144722	- 0.00014733986760	0.00027311117276	- 0.00122219275237
2022	- 0.00333917184186	- 0.00014399595979	- 0.00172486344675	- 0.00147031243533
2023	- 0.00811239808502	- 0.00013807650745	- 0.00445918337993	- 0.00351513819764
KIJA 2019	- 0.00966149277714	- 0.00014356063475	0.00599600066488	- 0.01551393280727
2020	- 0.02195979396071	- 0.00013883789500	- 0.00756793004445	- 0.01425302602126
2021	- 0.01370799864398	- 0.00013866077226	0.00006798836226	- 0.01363732623399
2022	-	-	-	-

	0.01699332101750	0.00013762393357	0.00252956929766	0.01432612778627
2023	- 0.02049240118233	- 0.00012903329880	- 0.00703580010825	- 0.01332756777528
MKPI 2019	- 0.04399847905317	- 0.00024138474711	- 0.01029339421286	- 0.05405048851892
2020	- 0.03697075674609	- 0.00023252663800	- 0.02141939184284	- 0.05815762195093
2021	- 0.06071367090654	- 0.00022192102925	- 0.00290705532647	- 0.05758469455082
2022	- 0.06980195086384	- 0.00021161196611	- 0.01614691023318	- 0.05344342866455
2023	- 0.06177609314365	- 0.00020741766485	- 0.01087926766747	- 0.05068940781133
MTLA 2019	- 0.01053778144293	- 0.00032570234092	- 0.00387960055530	- 0.00633247854671
2020	- 0.00635085562753	- 0.00027699115741	- 0.01351186174584	- 0.00688401496090
2021	- 0.01597046390269	- 0.00028515645524	- 0.00698548211822	- 0.00869982532923
2022	- 0.01750410436493	- 0.00026393215607	- 0.00777460728431	- 0.00946556492456
2023	- 0.01932561705098	- 0.00025114492180	- 0.00936982628511	- 0.00970464584406
PWON 2019	- 0.00464556962574	- 0.00006761853060	- 0.00250723074397	- 0.00708518183911
2020	- 0.01385420538504	- 0.00006482758698	- 0.02162575256014	- 0.00770671958813
2021	- 0.02207653689508	- 0.00006393659120	- 0.01453073754422	- 0.00748186275966
2022	- 0.00923983155776	- 0.00005860462373	- 0.00229794044961	- 0.00688328648443
2023	- 0.00855311473846	- 0.00005527991234	- 0.00130926639866	- 0.00718856842746
SMDM 2019	- 0.00349870514479	- 0.00053557371074	- 0.00162586854670	- 0.00133726288735
2020	- 0.01021429769135	- 0.00052648449595	- 0.01205022311301	- 0.00130944092571
2021	- 0.01570117138846	- 0.00052833631971	- 0.01314122355674	- 0.00203161151202
2022	- 0.00135612596057	- 0.00051208712571	- 0.00119116601269	- 0.00203520484755

2023	0.00234408883401	- 0.00049417125643	0.00426265359676	- 0.00142439350632
SMRA 2019	- 0.00528808197996	- 0.00007260690361	- 0.00397547721422	- 0.00123999786213
2020	0.00769621167684	- 0.00006921322085	0.00892425583085	- 0.00115883093315
2021	- 0.00630326351737	- 0.00006787776106	- 0.00514636404458	- 0.00108902171173
2022	- 0.00192448894132	- 0.00006494066112	- 0.00064523245590	- 0.00121431582431
2023	- 0.00938880302444	- 0.00005949606514	- 0.00800174856118	- 0.00132755839813
URBN 2019	0.02336876537569	- 0.00104277124449	0.02592657170259	- 0.00151503508241
2020	0.05376320870562	- 0.00072388557582	0.05546060808189	- 0.00097351380045
2021	- 0.00024829251589	- 0.00042918063199	- 0.00070598658280	- 0.00052509846670
2022	0.00435499649353	- 0.00041714026240	0.00502607701963	- 0.00025394026369
2023	- 0.00405316744605	- 0.00039619733210	- 0.00340002983819	- 0.00025694027576
POLI 2019	- 0.02834752525614	- 0.00101005694842	- 0.00109613643264	- 0.02843360474036
2020	0.00035705155831	- 0.00072742572113	0.02044352110671	- 0.01935904382727
2021	- 0.01313623187716	- 0.00068405129852	- 0.00485816978954	- 0.01731035036818
2022	- 0.03647086845608	- 0.00069315082149	- 0.01896246866374	- 0.01681524897084
2023	- 0.02819942069758	- 0.00065487124304	- 0.01164870090462	- 0.01589584854992
REAL 2019	- 0.07931140059358	- 0.03251609862934	- 0.00791878646968	- 0.03887651549456
2020	- 0.00959368326464	- 0.00479821691895	0.00076770316665	- 0.00556316951234
2021	- 0.01762703833479	- 0.00479788061667	- 0.00751237315365	- 0.00531678456447
2022	0.00221668263955	- 0.00478239782167	0.01204560620359	- 0.00504652574237
2023	-	-	-	-

	0.01222508172005	0.00480224858379	0.00260951238447	0.00481332075178
RDTX 2019	- 0.00129967996946	- 0.00066957952321	- 0.00008822647419	- 0.00054187397207
2020	0.00047511832594	- 0.00060508362905	0.00149407500375	- 0.00041387304875
2021	- 0.00129751656025	- 0.00056938763077	- 0.00039931097455	- 0.00032881795493
2022	- 0.00820398241843	- 0.00053515641912	- 0.00684328133913	- 0.00082554466018
2023	- 0.00173098546190	- 0.00049941703811	- 0.00073871006054	- 0.00049285836325



d. Menghitung Nilai DA

KODE THN	DAit	$\left(\frac{TAC_t}{TA_{t-1}}\right)$	NDA
BCIP 2019	0.00247959895323	0.01276204791812	0.01028244896489
2020	- 0.00181853343832	0.00909451163282	0.01091304507114
2021	0.00039216853246	-0.00059881436543	-0.00099098289789
2022	0.00044579334533	-0.01236005371992	-0.01280584706525
2023	- 0.00102871558726	-0.00496985946607	-0.00394114387881
BSDE 2019	0.00030119770892	-0.00302112849720	-0.00332232620612
2020	0.00122040864550	0.00275872232136	0.00153831367586
2021	- 0.00008068834773	-0.00617737005856	-0.00609668171083
2022	- 0.00085131641212	-0.01015850632053	-0.00930718990841
2023	0.00034221459834	-0.00520061056702	-0.00554282516536
CTRA 2019	0.00023492235754	-0.00733758605504	-0.00757250841258
2020	0.00104022408136	-0.00902025215160	-0.01006047623296
2021	- 0.00065459061447	-0.01492109732120	-0.01426650670674
2022	0.00186647377254	-0.00238362662151	-0.00425010039405
2023	0.00111654056751	-0.00642711709878	-0.00754365766629
DMAS 2019	- 0.02998480255167	-0.05177849335806	-0.02179369080639
2020	0.03079980549364	-0.00286441786407	-0.03366422335771
2021	- 0.01737212103172	0.03512872302616	0.05250084405788
2022	0.01587138269317	-0.02350933616912	-0.03938071886229
2023	- 0.01098791773164	-0.00508136977164	0.00590654796000

DUTI 2019	- 0.00220680984554	-0.00632451689079	-0.00411770704525
2020	0.00480120072609	0.01008752404149	0.00528632331539
2021	0.00016822087633	-0.00898941412528	-0.00915763500162
2022	- 0.00007354056955	-0.01364581958699	-0.01357227901744
2023	- 0.00022785967485	-0.01345541251843	-0.01322755284358
GPRA 2019	- 0.00390508922186	0.00211366439282	0.00601875361468
2020	0.02230759849076	0.00675407607787	-0.01555352241289
2021	- 0.00709988578991	-0.01868429091328	-0.01158440512338
2022	0.00204634333655	0.00701659378883	0.00497025045228
2023	- 0.00294153875156	-0.01378327683207	-0.01084173808051
JRPT 2019	- 0.00005659938661	-0.00333921587225	-0.00328261648564
2020	0.00136888101696	0.00338736850363	0.00201848748667
2021	- 0.00006709220509	-0.00116351365230	-0.00109642144722
2022	0.00011715796072	-0.00322201388114	-0.00333917184186
2023	0.00000234575558	-0.00811005232944	-0.00811239808502
KIJA 2019	0.00267672228786	-0.00698477048928	-0.00966149277714
2020	0.00496445057069	-0.01699534339002	-0.02195979396071
2021	- 0.00179061731097	-0.01549861595495	-0.01370799864398
2022	- 0.00164638955955	-0.01863971057705	-0.01699332101750
2023	- 0.00269483819732	-0.02318723937965	-0.02049240118233
MKPI 2019	0.00066594342203	-0.04333253563114	-0.04399847905317
2020	- 0.00138371491496	-0.03835447166105	-0.03697075674609

2021	0.00003185782265	-0.06068181308389	-0.06071367090654
2022	- 0.00152244924637	-0.07132440011020	-0.06980195086384
2023	0.00058293310915	-0.06119316003450	-0.06177609314365
MTLA 2019	0.00280985199456	-0.00772792944837	-0.01053778144293
2020	- 0.00280115228629	0.00354970334124	0.00635085562753
2021	0.00365905489639	-0.01231140900630	-0.01597046390269
2022	0.00130682873353	-0.01619727563140	-0.01750410436493
2023	- 0.00123801433147	-0.02056363138246	-0.01932561705098
PWON 2019	- 0.00358958303108	-0.00823515265681	-0.00464556962574
2020	0.00595371900831	0.01980792439334	0.01385420538504
2021	- 0.00011257327874	-0.02218911017382	-0.02207653689508
2022	0.00017830952609	-0.00906152203168	-0.00923983155776
2023	- 0.00024413334257	-0.00879724808103	-0.00855311473846
SMDM 2019	- 0.00049889516445	-0.00399760030925	-0.00349870514479
2020	0.00064865927494	0.01086295696629	0.01021429769135
2021	0.00055953464620	-0.01514163674227	-0.01570117138846
2022	- 0.00114728890374	-0.00250341486431	-0.00135612596057
2023	0.00029466367513	0.00263875250914	0.00234408883401
SMRA 2019	0.00129092133844	-0.00399716064152	-0.00528808197996
2020	- 0.00060014438532	0.00709606729153	0.00769621167684
2021	0.00032936337296	-0.00597390014441	-0.00630326351737
2022	- 0.00065256572938	-0.00257705467070	-0.00192448894132

2023	0.00062852868627	-0.00876027433817	-0.00938880302444
URBN 2019	- 0.04049720295175	-0.01712843757607	0.02336876537569
2020	- 0.02589269491113	0.02787051379449	0.05376320870562
2021	0.00256760320960	0.00231931069371	-0.00024829251589
2022	- 0.00330237955773	0.00105261693580	0.00435499649353
2023	- 0.00609820120169	-0.01015136864774	-0.00405316744605
POLI 2019	0.00243633554175	-0.02591118971439	-0.02834752525614
2020	- 0.00600326687344	-0.00564621531512	0.00035705155831
2021	- 0.00229291219118	-0.01542914406834	-0.01313623187716
2022	0.00732267752725	-0.02914819092883	-0.03647086845608
2023	0.00901868667627	-0.01918073402131	-0.02819942069758
REAL 2019	- 0.00179661206528	-0.08110801265886	-0.07931140059358
2020	- 0.00238687238127	-0.01198055564591	-0.00959368326464
2021	0.00038601222619	-0.01724102610860	-0.01762703833479
2022	- 0.00074448704635	0.00147219559321	0.00221668263955
2023	0.00113130871253	-0.01109377300752	-0.01222508172005
RDTX 2019	0.00021643200494	-0.00108324796453	-0.00129967996946
2020	- 0.00160031401727	-0.00112519569132	0.00047511832594
2021	- 0.00056474300789	-0.00186225956814	-0.00129751656025
2022	0.00007032073977	-0.00813366167866	-0.00820398241843
2023	- 0.00082855680725	-0.00255954226915	-0.00173098546190



LAMPIRAN 6

HASIL OLAH DATA SPSS 24

- Hasil Uji Analisis Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Leverage	85	-6.06734	.55564	-.9926281	1.27917948
Earning Power	85	-.00005	.18329	.1283371	.03646606
Net Profit Margin	85	-2.03282	.02824	-.3188581	.31913882
Manajemen Laba	85	-12.96110	-3.48025	-6.9859183	1.77896263
Valid N (listwise)	85				

- Hasil Uji Normalitas Sebelum Transformasi

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		85
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.03481491
Most Extreme Differences	Absolute	.164
	Positive	.164
	Negative	-.092
Test Statistic		.164

Asymp. Sig. (2-tailed)	.007 ^c
------------------------	-------------------

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

- Hasil Uji Normalitas Setelah Transformasi

One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual		
N	85	
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.74693729
Most Extreme Differences	Absolute	.068
	Positive	.052
	Negative	-.068
Test Statistic		.068
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.

- Hasil Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance VIF
1	(Constant)	-5.869	1.187		-4.944	.000	
	Leverage	.124	.234	.083	.528	.601	1.000 1.000
	EP	-8.016	8.049	-.164	-.996	.325	.910 1.098
	NPM	-.064	.836	-.013	-.076	.940	.911 1.098

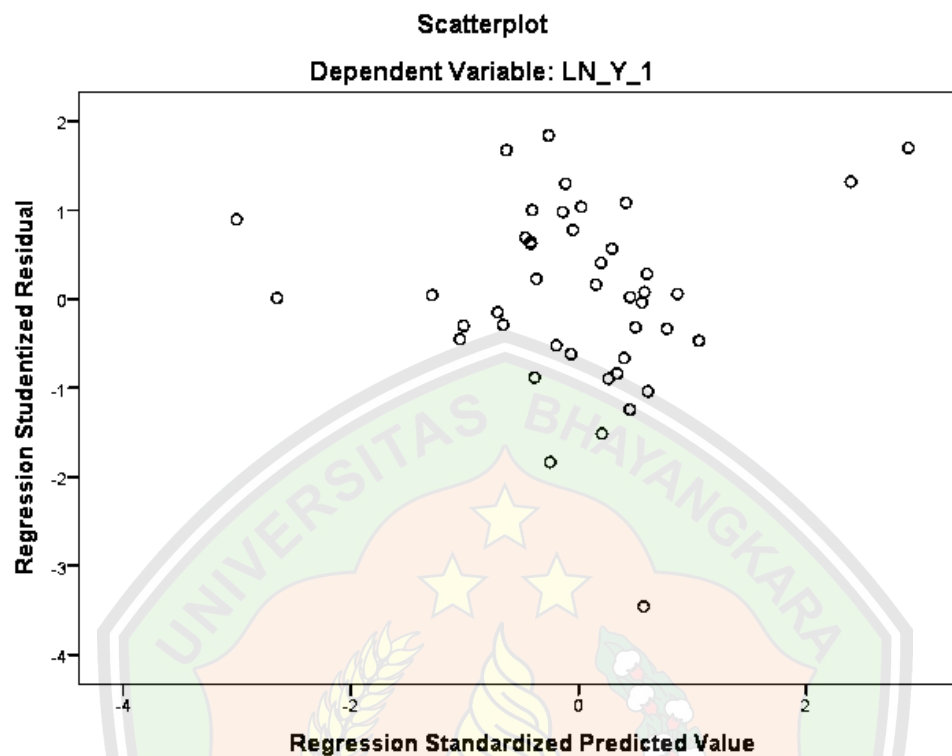
a. Dependent Variable: Manajemen Laba

- Hasil Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5.869	1.187		-4.944	.000
	leverage	.124	.234	.083	.528	.601
	EP	-8.016	8.049	-.164	-.996	.325
	NPM	-.064	.836	-.013	-.076	.940

a. Dependent Variable: Manajemen laba



- Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.189 ^a	.036	-.038	1.81288251	1.561

a. Predictors: (Constant), Leverage, Earning Power, NPM

b. Dependent Variable: Manajemen Laba

- Hasil Uji Regresi Linear Berganda

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5.869	1.187		-4.944	.000
	Leverage	.124	.234	.083	.528	.601
	EP	-8.016	8.049	-.164	-.996	.325
	NPM	-.064	.836	-.013	-.076	.940

Hasil Uji t

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5.869	1.187		-4.944	.000
	Leverage	.124	.234	.083	.528	.601
	EP	-8.016	8.049	-.164	-.996	.325
	NPM	-.064	.836	-.013	-.076	.940

**UNIVERSITAS BHAYANGKARA
JAKARTA RAYA
FAKULTAS EKONOMI DAN BISNIS**



**KARTU KONSULTASI
BIMBINGAN PROPOSAL (SKRIPSI)**

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Program Studi	: Akuntansi
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BIMBINGAN PROPOSAL

Pembimbing I

Judul Proposal Skripsi:

Pengaruh Asimetri Informasi, Earning Power, dan Net Profit Margin Terhadap
Manajemen Laba

Tanggal Pendaftaran Proposal Skripsi:

15 November 2024

No	Tanggal Konsultasi	Deskripsi Bimbingan	Paraf Pembimbing
1	19 October 2024	Konsultasi judul	A
2	05 November 2024	Konsultasi halaman dan sitasi	A
3	12 November 2024	Alat ukur dan kerangka konseptual	A
4	14 November 2024	Fenomena, Manfaat Penelitian	A
5			
6			

Catatan:

1. Kartu ini harus selalu dibawa saat Konsultasi dan diparaf oleh Dosen Pembimbing.
2. Pada saat pendaftaran ujian dan penyerahan Proposal, Kartu Konsultasi ini harus dilampirkan.
3. Kartu konsultasi ini tidak boleh hilang/rusak.

Jakarta, 15 November 2024

Ketua Program Studi

(Widi Winarso, S.E., M.M.)

BIMBINGAN PROPOSAL

Pembimbing II

Judul Proposal Skripsi:

Denganh Asimetri InFormasi, Earning Power dan Net Profit Margin
Terdapat Manajemen laba

Tanggal Pendaftaran Proposal Skripsi:

15 November 2024

No	Tanggal Konsultasi	Deskripsi Bimbingan	Paraf Pembimbing
1	19 October 2024	Konsultasi judul	L
2	05 November 2024	Konsultasi halaman dan sitasi	L
3	12 November 2024	Alat ukur dan kerangka konseptual	L
4	19 November 2024	Fenomena, manfaat Penelitian	L
5			
6			

Catatan:

1. Kartu ini harus selalu dibawa saat Konsultasi dan diparaf oleh Dosen Pembimbing.
2. Pada saat pendaftaran ujian dan penyerahan Proposal, Kartu Konsultasi ini harus dilampirkan.
3. Kartu konsultasi ini tidak boleh hilang/rusak.

Jakarta, 15 November 2024.

Ketua Program Studi



(Widi Winarso, S.E., M.M.)

**UNIVERSITAS BHAYANGKARA
JAKARTA RAYA
FAKULTAS EKONOMI DAN BISNIS**



**KARTU KONSULTASI
BIMBINGAN TUGAS AKHIR (SKRIPSI)**

Nama	: Fitri Nur Kaifa
NPM	: 202110315138
Program Studi	: Akuntansi
Pembimbing I	: Dr. Mulyadi, S.E., Akt., M.M., M.Si., SAS., CA., CPMA
Pembimbing II	: ELIA ROSSA S.E., M.Si., Ak., CA

Kampus I

Jl. Harsono RM Kebayoran Baru, Jakarta Selatan
Telp. 021-7231948. 7267655 Fax. 021.7267657

Kampus II

Jl. Raya Perjuangan 81, Marga Mulya, Jakarta
Telp. 021-88955882

BIMBINGAN TUGAS AKHIR

Pembimbing I

Judul Skripsi:

Pengaruh Leverage, Earning Power, dan Net Profit Margin Terhadap
Manajemen Laba

Tanggal Pendaftaran Sidang Skripsi:

31 Desember 2024

No	Tanggal Konsultasi	Deskripsi Bimbingan	Paraf Pembimbing
1	12 Desember 2024	Revisi Sempit	
2	14 Desember 2024	Perbaikan BAB 1	
3	26 Desember 2024	Perbaikan BAB 2	
4	03 Januari 2025	Perbaikan BAB 3	
5	10 Januari 2025	konsultasi variabel	
6	17 Januari 2025	konsultasi Data Sekunder	
7	20 Januari 2025	pembahasan hasil penelitian	
8	22 Januari 2025	kesimpulan dan saran penelitian	

Catatan:

1. Kartu ini harus selalu dibawa saat Konsultasi dan diparaf oleh Dosen Pembimbing.
2. Pada saat pendaftaran ujian dan penyerahan Proposal, Kartu Konsultasi ini harus dilampirkan.
3. Kartu konsultasi ini tidak boleh hilang/rusak

Jakarta, 31 Desember 2024.

Ketua Program Studi

(Widi Winarso, S.E., M.M.)

BIMBINGAN TUGAS AKHIR

Pembimbing II

Judul Skripsi:

Pengaruh Leverage, Earning Power, dan Net Profit Margin Terhadap
Manajemen Laba

Tanggal Pendaftaran Sidang Skripsi:

31 Desember 2024

No	Tanggal Konsultasi	Deskripsi Bimbingan	Paraf Pembimbing
1	12 Desember 2024	Perubahan Judul	L
2	19 Desember 2024	Revisi setelah perhaluan judul	L
3	22 Desember 2024	Perhaluan BAB 1	L
4	26 Desember 2024	Perhaluan BAB 2	L
5	03 Januari 2025	Perhaluan BAB 3	L
6	10 Januari 2025	Konsultasi Data Sekunder	L
7	17 Januari 2025	Konsultasi Hasil Penelitian	L
8	22 Januari 2025	Konsultasi Kesimpulan dan Saran	L

Catatan:

1. Kartu ini harus selalu dibawa saat Konsultasi dan diparaf oleh Dosen Pembimbing.
2. Pada saat pendaftaran ujian dan penyerahan Proposal, Kartu Konsultasi ini harus dilampirkan.
3. Kartu konsultasi ini tidak boleh hilang/rusak.

Jakarta, 31 Desember 2024.

Ketua Program Studi

(Widi Winarso, S.E., M.M.)

Lampiran 15 Daftar Riwayat Hidup

I. Data Pribadi

Nama	:	Fitri Nur Kaifa
Tempat, Tanggal Lahir	:	Boyolali, 24 Mei 2003
Agama	:	Islam
Jenis Kelamin	:	Perempuan
Status	:	Belum Menikah
Pekerjaan	:	Pelajar/Mahasiswa
Kewarganegaraan	:	Indonesia
Alamat Rumah	:	Perum Graha Mustika Media Blok f 5 No 7 RT 002 RW 012 Kec. Setu Kab. Bekasi
Email	:	nurkaifaf@gmail.com



II. Pendidikan

2021 – 2025	:	Universitas Bhayangkara Jakarta Raya
2018 – 2021	:	SMA Negeri 1 Setu
2016 – 2018	:	MTS Negeri 1 Setu
2010– 2016	:	SD Islam Ar-Ruhna

III. Pengalaman Organisasi

1. Asisten Laboratorium Komputer Fakultas Ekonomi dan Bisnis Universitas Bhayangkara Jakarta Raya – Maret 2023 s/d Januari 2025