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# LAMPIRAN 1

**Daftar Populasi Perusahaan *Real Estate & Property* di BEI Tahun 2017-2021**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | Kode | Nama Perusahaan | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1 | ADCP | Adhi Commuter Properti Tb | X | x | X | x |  |
| 2 | AMAN | Makmur Berkah Amanda Tbk | X | x | X |  |  |
| 3 | APLN | Agung Podomoro Land Tb |  |  |  |  |  |
| 4 | ARMY | Armidian Karyatama Tbk |  | x |  |  | X |
| 5 | ASPI | Andalan Sakti Primaindo Tbk | x | x | X |  |  |
| 6 | ASRI | Alam Sutera Realty Tbk |  | x |  |  |  |
| 7 | ATAP | Trimitra Prawara Goldland Tbk | x | x | X |  |  |
| 8 | BAPA | Bekasi Asri Pemula Tbk |  |  |  |  |  |
| 9 | BAPI | Bhakti Agung Propertindo Tbk | x | x |  |  |  |
| 10 | BBSS | Bumi Benowo Sukses Sejahtera Tbk | x | x | X |  |  |
| 11 | BCIP | Bumi Citra Permai Tbk | x | x | X | x | X |
| 12 | BEST | Bekasi Fajar Industrial Tbk | x | x | X | x | X |
| 13 | BIKA | Binakarya Jaya Abadi Tbk |  |  |  |  |  |
| 14 | BIPP | Bhuwantala Indah Permai Tbk |  |  |  |  |  |
| 15 | BKDP | Bukit Darmo Properti Tbk | x | x | X | x | X |
| 16 | BKSL | Sentul City Tbk | x | x | X | x | X |
| 17 | BSDE | Bumi Serpong Damai Tbk |  |  | X | x |  |
| 18 | CITY | Natura City Developments Tbk | x |  |  |  |  |
| 19 | COWL | Cowell Development Tbk | x | x | X | x | X |
| 20 | CPRI | Capri Nusa Satu Properti Tbk | x | x |  |  |  |
| 21 | CSIS | Cahayasakti Investindo Sukses Tbk |  |  |  |  |  |
| 22 | CTRA | Ciputra Development Tbk | x | x | xDilanjutkan | x | X |
| 23 | DADA | Diamond Citra Propertindo Tbk | x | x | X |  |  |
| 24 | DART | Duta Anggada Realty Tbk | x | x | xLanjutan | X | X |
| 25 | DILD | Intiland Development Tbk | x | x | X | X | X |
| 26 | DMAS | Puradelta Lestari Tbk |  | x |  |  |  |
| 27 | DUTI | Duta Pertiwi Tbk | x | x | X | X | X |
| 28 | ELTY | Bakrieland Development Tbk | x | x | X | X | X |
| 29 | EMDE | Megapolitan Developments Tbk |  |  |  |  |  |
| 30 | FMII | Fortune Mate Indonesia Tbk |  |  |  |  |  |
| 31 | FORZ | Forza Land Indonesia Tbk |  |  |  | X | X |
| 32 | GAMA | Aksara Global Developmeent Tbk |  |  |  |  | X |
| 33 | GMTD | Gowa Makassar Tourism Tbk | x | x | X | X | X |
| 34 | GPRA | Perdana Gapuraprima Tbk | x | x | X | X | X |
| 35 | GWSA | Greenwood Sejahtera Tbk |  |  |  |  |  |
| 36 | HOMI | Grand House Mulia Tbk | x | x | X |  |  |
| 37 | INDO | Royalindo Investa Wijaya Tbk | x | x | X |  |  |
| 38 | INPP | Indonesia Paradise Property Tbk | x | x | X | X | X |
| 39 | IPAC | Era Graharealty Tbk | x | x | X | X | X |
| 40 | JRPT | Jaya Real Property Tbk | x |  |  |  |  |
| 41 | KBAG | Karya Bersama Anugerah Tbk | x | x | X |  |  |
| 42 | KIJA | Kawasan Industri Jababeka Tbk |  |  |  |  |  |
| 43 | KOTA | DMS Propertindo Tbk | x | x | X | X | X |
| 44 | LAND | Trimitra Propertindo Tbk | x | x | X | X | X |
| 45 | LCGP | Eureka Prima Jakarta Tbk | x | x |  |  | X |
| 46 | LPCK | Lippo Cikarang Tbk | x |  |  |  |  |
| 47 | LPKR | Lippo Karawaci Tbk | x | x | X | x | X |
| 48 | LPLI | Star Pacific Tbk | x | x | Dilanjutkan |  |  |
| 49 | MDLN | Modernland Realty Tbk |  |  | Lanjutan |  |  |
| 50 | MKPI | Metropolitan Kentjana Tbk |  |  |  |  |  |
| 51 | MMLP | Mega Manunggal Property Tbk | x | x | X | X | X |
| 52 | MPRO | Maha Properti Indonesia Tbk | x |  |  |  |  |
| 53 | MTLA | Metropolitan Land Tbk |  |  |  |  |  |
| 54 | MTSM | Metro Realty Tbk |  |  |  |  |  |
| 55 | MYRX | Hanson international Tbk | x | x | X | x | X |
| 56 | NIRO | City Retail Developments Tbk | x | x | X | x | X |
| 57 | NZIA | Nusantara Almazia Tbk | x | x |  |  |  |
| 58 | MORE | Indonesia Prima Property Tbk | x | x | X | x | X |
| 59 | PAMG | Bima Sakti Pertiwi Tbk | x | x |  |  |  |
| 60 | PLIN | Plaza Indonesia Realty Tbk |  |  |  |  |  |
| 61 | POLI | Pollux Hotels Group Tbk | x | x |  |  | X |
| 62 | POLL | Pollux Properties Indonesia Tbk | x |  |  |  | X |
| 63 | POSA | Bliss Properti Indonesia Tbk | x | x |  |  |  |
| 64 | PPRO | PP Properti Indonesia Tbk |  |  |  |  |  |
| 65 | PUDP | Pudjiadi Prestige Tbk |  |  |  |  |  |
| 66 | PURI | Puri Global Sukses Tbk | x | x | X |  |  |
| 67 | PWON | Pakuwon Jati Tbk |  |  |  |  |  |
| 68 | RBMS | Ristia Bintang Mahkotasejati Tbk | x | x | X | x | X |
| 69 | RDTX | Roda Vivatex Tbk |  |  |  |  |  |
| 70 | REAL | Repower Asia Indonesia Tbk | x | x |  |  |  |
| 71 | RIMO | Rimo International Lestari Tbk | x | x | X | x | X |
| 72 | ROCK | RockfieldsProperti Indonesia Tbk  | x | x | X |  |  |
| 73 | RODA | Pikko Land Development Tbk |  |  |  |  |  |
| 74 | SATU | Kota Satu Properti Tbk | x |  |  |  |  |
| 75 | SMDM | Suryamas Dutamakmur Tbk |  |  | Dilanjutkan |  |  |
| 76 | SMRA | Summarecon Agung Tbk |  | x | XLanjutan | x |  |
| 77 | TARA | Agung Semesta Sejahtera Tbk |  |  |  |  |  |
| 78 | URBN | Urban Jakarta Propertindo Tbk | x |  | X |  |  |

Keterangan Warna

|  |  |
| --- | --- |
| Putih | Untuk Perusahaan yang sesuai dengan kriteria |
| Kuning | Untuk perusahaan yang tidak mempublikasikan laporan keuangan tahunan (*annual report*) periode tahun 2017-2021 |
| Hijau | Untuk perusahaan yang tidak melaksanakan pergantian KAP selama periode tahun 2017-2021 |

**LAMPIRAN 2**

**Tabel Data Sampel**

**Perusahaan Real Estate & Properti yang terdaftar di Bursa Efek Indonesia**

**Tahun 2017-2021**

|  |  |  |
| --- | --- | --- |
| **No** | **Kode Perusahaan** | **Nama Perusahaan** |
| 1 | APLN | Agung Podomoro Land Tb |
| 2 | BAPA | Bekasi Asri Pemula Tbk |
| 3 | BIKA | Binakarya Jaya Abadi Tbk |
| 4 | BIPP | Bhuwantala Indah Permai Tbk |
| 5 | CSIS | Cahayasakti Investindo Sukses Tbk |
| 6 | EMDE | Megapolitan Developments Tbk |
| 7 | FMII | Fortune Mate Indonesia Tbk |
| 8 | GWSA | Greenwood Sejahtera Tbk |
| 9 | KIJA | Kawasan Industri Jababeka Tbk |
| 10 | MKPI | Metropolitan Kentjana Tbk |
| 11 | MTLA | Metropolitan Land Tbk |
| 12 | MTSM | Metro Realty Tbk |
| 13 | MDLN | Modernland Realty Tbk |
| 14 | PLIN | Plaza Indonesia Realty Tbk |
| 15 | PUDP | Pudjiadi Prestige Tbk |
| 16 | PPRO | PP Properti Indonesia Tbk |
| 17 | PWON | Pakuwon Jati Tbk |
| 18 | RDTX | Roda Vivatex Tbk |
| 19 | RODA | Pikko Land Development Tbk |
| 20 | TARA | Agung Semesta Sejahtera Tbk |
| 21 | SMDM | Suryamas Dutamakmur Tbk |

**Lampiran 3**

**Hasil Perhitungan Kualitas Audit pada Perusahaan *Real Estate & Properti***

**Tahun 2017-2021**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No | Kode Perusahaan | Tahun | Nilai | Kantor Akuntan Publik |
| 1 | APLN | 2017 | 1 | Deloitte: Satrio Bing Eny & Rekan |
|  |  | 2018 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2019 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2020 | 0 | Shinewing Indonesia: Suharli, Sugiharto, & Rekan |
|  |  | 2021 | 0 | Shinewing Indonesia: Suharli, Sugiharto, & Rekan |
| 2 | BAPA | 2017 | 0 | Haliantono, & Rekan |
|  |  | 2018 | 0 | Haliantono, & Rekan |
|  |  | 2019 | 0 | Abubakar Usman & Rekan |
|  |  | 2020 | 0 | Abubakar Usman & Rekan |
|  |  | 2021 | 0 | Richard Risambessy & Budiman |
| 3 | BIKA | 2017 | 0 | Morison Ksi: Tjahjadi & Tamara |
|  |  | 2018 | 0 | Morison Ksi: Tjahjadi & Tamara |
|  |  | 2019 | 0 | Morison Ksi: Tjahjadi & Tamara |
|  |  | 2020 | 0 | Morison Ksi: Tjahjadi & Tamara |
|  |  | 2021 | 0 | Morison Ksi: Tjahjadi & Tamara |
| 4 | BIPP | 2017 | 0 | Johan Malonda Mustika & Rekan |
|  |  | 2018 | 0 | Johan Malonda Mustika & Rekan |
|  |  | 2019 | 0 | Nexia KPS: Kanaka Puradiredja, Suhartono |
|  |  | 2020 | 0 | Johan Malonda Mustika & Rekan |
|  |  | 2021 | 0 | Johan Malonda Mustika & Rekan |
| 5 | CSIS | 2017 | 0 | RSM: Amir Abadi Jusuf, Aryanto, Mawar & Rekan |
|  |  | 2018 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2019 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2020 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2021 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
| 6 | EMDE | 2017 | 0 | Paul Hadiwinata, Hidajat, Arsono, Retno,Palilingan & Rekan Dilanjutkan |
|   |  | 2018 | 0 | Paul Hadiwinata, Hidajat, Arsono, Retno,Palilingan & Rekan Lanjutan |
|  |  | 2019 | 0 | Paul Hadiwinata, Hidajat, Arsono, Retno,Palilingan & Rekan  |
|  |  | 2020 | 0 | McMillan Woods: Rama Wendra |
|  |  | 2021 | 0 | McMillan Woods: Rama Wendra |
| 7 | FMII | 2017 | 0 | Haliantono, & Rekan |
|  |  | 2018 | 0 | Haliantono, & Rekan |
|  |  | 2019 | 0 | Haliantono, & Rekan |
|  |  | 2020 | 0 | Haliantono, & Rekan |
|  |  | 2021 | 0 | Haliantono, & Rekan |
| 8 | GWSA | 2017 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2018 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2019 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2020 | 0 | Shinewing Indonesia: Suharli, Sugiharto, & Rekan |
|  |  | 2021 | 0 | Shinewing Indonesia: Suharli, Sugiharto, & Rekan |
| 9 | KIJA | 2017 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2018 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2019 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2020 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2021 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
| 10 | MKPI | 2017 | 0 | Nexia KPS: Kanaka Puradiredja, Suhartono |
|  |  | 2018 | 0 | Nexia KPS: Kanaka Puradiredja, Suhartono |
|  |  | 2019 | 0 | Nexia KPS: Kanaka Puradiredja, Suhartono |
|  |  | 2020 | 0 | Nexia KPS: Kanaka Puradiredja, Suhartono |
|  |  | 2021 | 0 | Nexia KPS: Kanaka Puradiredja, Suhartono |
| 11 | MTLA | 2017 | 1 | Deloitte: Satrio Bing Eny & Rekan |
|  |  | 2018 | 1 | PWC: Tanudiredja, Wibisana, Rintis & Rekan |
|  |  | 2019 | 1 | PWC: Tanudiredja, Wibisana, Rintis & Rekan |
|  |  | 2020 | 1 | PWC: Tanudiredja, Wibisana, Rintis & Rekan |
|  |  | 2021 | 1 | Deloitte: Imelda & Rekan |
| 12 | MTSM | 2017 | 0 | HMS: Maksum, Suyamto, & Hirdjan |
|  |  | 2018 | 0 | HMS: Maksum, Suyamto, & Hirdjan |
|  |  | 2019 | 0 | AAP: Andreson, Amril & PartnersDilanjutkan |
|  |  | 2020 | 0 | HMS: Maksum, Suyamto, & HirdjanLanjutan |
|  |  | 2021 | 0 | HMS: Maksum, Suyamto, & Hirdjan |
| 13 | MDLN | 2017 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2018 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2019 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2020 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2021 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
| 14 | PLIN | 2017 | 1 | Deloitte: Satrio Bing Eny & Rekan |
|  |  | 2018 | 1 | Deloitte: Satrio Bing Eny & Rekan |
|  |  | 2019 | 1 | Deloitte: Imelda & Rekan |
|  |  | 2020 | 1 | Deloitte: Imelda & Rekan |
|  |  | 2021 | 1 | Deloitte: Imelda & Rekan |
| 15 | PUDP | 2017 | 0 | Doli, Bambang, Sulistiyanto, Bambang & Ali |
|  |  | 2018 | 0 | Doli, Bambang, Sulistiyanto, Bambang & Ali |
|  |  | 2019 | 0 | Doli, Bambang, Sulistiyanto, Bambang & Ali |
|  |  | 2020 | 0 | Doli, Bambang, Sulistiyanto, Bambang & Ali |
|  |  | 2021 | 0 | Drs. Bambang Sudaryono, & Rekan |
| 16 | PPRO | 2017 | 0 | HGK: Hertanto, Grance, Karunawan |
|  |  | 2018 | 0 | HGK: Hertanto, Grance, Karunawan |
|  |  | 2019 | 0 | HGK: Hertanto, Grance, Karunawan |
|  |  | 2020 | 0 | HGK: Hertanto, Grance, Karunawan |
|  |  | 2021 | 0 | Crowe: Kokasih, Nurdiyaman, Mulyadi, Tjahjo, & Rekan |
| 17 | PWON | 2017 | 1 | Deloitte: Satrio Bing Eny & Rekan |
|  |  | 2018 | 1 | Deloitte: Satrio Bing Eny & Rekan |
|  |  | 2019 | 1 | Deloitte: Imelda & Rekan |
|  |  | 2020 | 1 | Deloitte: Imelda & Rekan |
|  |  | 2021 | 1 | Deloitte: Imelda & Rekan |
| 18 | RDTX | 2017 | 0 | Johan Malonda Mustika & Rekan |
|  |  | 2018 | 0 | Johan Malonda Mustika & Rekan |
|  |  | 2019 | 0 | Johan Malonda Mustika & Rekan |
|  |  | 2020 | 0 | Johan Malonda Mustika & Rekan |
|  |  | 2021 | 0 | Johan Malonda Mustika & Rekan |
| 19 | RODA | 2017 | 0 | RSM: Amir Abadi Jusuf, Aryanto, Mawar & Rekan |
|  |  | 2018 | 0 | RSM: Amir Abadi Jusuf, Aryanto, Mawar & Rekan |
|  |  | 2019 | 0 | RSM: Amir Abadi Jusuf, Aryanto, Mawar & RekanDilanjutkanLanjutan |
|  |  | 2020 | 0 | RSM: Amir Abadi Jusuf, Aryanto, Mawar & Rekan |
|  |  | 2021 | 0 | RSM: Amir Abadi Jusuf, Aryanto, Mawar & Rekan |
| 20 | TARA | 2017 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|   |  | 2018 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2019 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2020 | 0 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan |
|  |  | 2021 | 0 | AHY: Antadaya, Helmiansyah & Yassirli |
| 21 | SMDM | 2017 | 0 | Crowe: Kokasih, Nurdiyaman, Mulyadi, Tjahjo, & Rekan |
|  |  | 2018 | 0 | Crowe: Kokasih, Nurdiyaman, Mulyadi, Tjahjo, & Rekan |
|  |  | 2019 | 0 | Crowe: Kokasih, Nurdiyaman, Mulyadi, Tjahjo, & Rekan |
|  |  | 2020 | 0 | Crowe: Kokasih, Nurdiyaman, Mulyadi, Tjahjo, & Rekan |
|  |  | 2021 | 0 | Crowe: Kokasih, Nurdiyaman, Mulyadi, Tjahjo, & Rekan |

**LAMPIRAN 4**

**Hasil Perhitungan Rotasi Audit pada Perusahaan *Real Estate & Properti***

**Tahun 2017-2021**

Dilanjutkan

|  |  |  |  |
| --- | --- | --- | --- |
| No | Kode Perusahaan | Tahun | Nilai |
| 1 | APLN | 2017 | 1 |
|  |  | 2018 | 1 |
|  |  | 2019 | 0 |
|  |  | 2020 | 1 |
|  |  | 2021 | 0 |
| 2 | BAPA | 2017 | 1 |
|  |  | 2018 | 0 |
|  |  | 2019 | 1 |
|  |  | 2020 | 0 |
|  |  | 2021 | 1 |
| 3 | BIKA | 2017 | 1 |
|  |  | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 4 | BIPP | 2017 | 0 |
|  |  | 2018 | 0 |
|  |  | 2019 | 1 |
|  |  | 2020 | 1 |
|  |  | 2021 | 0 |
| 5 | CSIS | 2017 | 1 |
|  |  | 2018 | 1 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 1 |
| 6 | EMDE | 2017 | 1 |
|  |  | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 1 |
|  |  | 2021 | 0 |
| 7 | FMII | 2017 | 1 |
|  |  | 2018 | 0 |
|  |  | 2019 | 1 |
|  |  | 2020 | 0 |
|  |  | 2021 | 1 |
| 8 | GWSA | 2017 | 1 |
|  | Lanjutan | 2018 | 1 |
|  |  | 2019 | 0 |
|  |  | 2020 | 1 |
|  |  | 2021 | 1 |
| 9 | KIJA | 2017 | 1 |
|  |  | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 1 |
|  |  | 2021 | 0 |
| 10 | MKPI | 2017 | 1 |
|  |  | 2018 | 1 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 1 |
| 11 | MTLA | 2017 | 1 |
|  |  | 2018 | 1 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 1 |
| 12 | MTSM | 2017 | 1 |
|  |  | 2018 | 0 |
|  |  | 2019 | 1 |
|  |  | 2020 | 1 |
|  |  | 2021 | 0 |
| 13 | MDLN | 2017 | 1 |
|  |  | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 1 |
|  |  | 2021 | 0 |
| 14 | PLIN | 2017 | 1 |
|  |  | 2018 | 0 |
|  |  | 2019 | 1 |
| Dilanjutkan |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 15 | PUDP | 2017 | 1 |
|  |  | 2018 | 1 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 1 |
| 16 | PPRO | 2017 | 1 |
|  |  | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 1 |
|  |  | 2021 | 1 |
| 17 | PWON | 2017 | 1 |
|  |  | 2018 | 1 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 1 |
| 18 | RDTX | 2017 | 1 |
|  |  | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 1 |
|  |  | 2021 | 0 |
| 19 | RODA | 2017 | 1 |
|  |  | 2018 | 0 |
|  |  | 2019 | 1 |
|  |  | 2020 | 1 |
|  |  | 2021 | 0 |
| 20 | TARA | 2017 | 1 |
|  |  | 2018 | 1 |
|  |  | 2019 | 0 |
|  |  | 2020 | 1 |
|  |  | 2021 | 1 |
| 21 | SMDM | 2017 | 1 |
|  |  | 2018 | 0 |
|  |  | 2019 | 1 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |

**LAMPIRAN 4**

**Hasil Perhitungan Ukuran Perusahaan pada Perusahaan *Real Estate & Properti***

**Tahun 2017-2021**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| NO | KODE PERUSAHAAN | TAHUN | Ln(Total Aset) | Ukuran Perusahaan |
| 1 | APLN  | 2017 | 28.790.116.014 | 24,08 |
|  |  | 2018 | 29.583.829.904 | 24,11 |
|  |  | 2019 | 29.460.345.080 | 24,11 |
|  |  | 2020 | 30.391.359.956 | 24,14 |
|  |  | 2021 | 29.611.111.193 | 24,12 |
| 2 | BAPA | 2017 | 179.035.974.052 | 25,91 |
|  |  | 2018 | 172.313.437.729 | 25,87 |
|  |  | 2019 | 143.136.436.717 | 25,69 |
|  |  | 2020 | 142.306.771.029 | 25,68 |
|  |  | 2021 | 139.570.998.335 | 25,66 |
| 3 | BIKA | 2017 | 2.374.443.387.792 | 28,49 |
|  |  | 2018 | 2.333.636.785.839 | 28,48 |
|  |  | 2019 | 2.358.913.545.648 | 28,49 |
|  |  | 2020 | 3.192.672.527.435 | 28,79 |
|  |  | 2021 | 3.064.221.042.583 | 28,75 |
| 4 | BIPP | 2017 | 1.748.640.897.106 | 28,18 |
|  |  | 2018 | 2.063.247.282.902 | 28,35 |
|  |  | 2019 | 2.167.012.633.198 | 28,40 |
|  |  | 2020 | 2.126.525.330.314 | 28,38 |
|  |  | 2021 | 2.044.686.725.854 | 28,35 |
| 5 | CSIS | 2017 | 334.893.195.357 | 26,53 |
|  |  | 2018 | 404.491.423.668 | 26,72 |
|  |  | 2019 | 472.484.542.685 | 26,89 |
|  |  | 2020 | 538.263.035.994 | 27,01 |
|  |  | 2021 | 526.136.140.616 | 26,99 |
| 6 | EMDE | 2017 | 1.868.623.723.806 | 28,25 |
|  |  | 2018 | 2.096.614.260.152 | 28,37 |
|  |  | 2019 | 2.143.944.238.365 | 28,39 |
|  |  | 2020 | 2.454.054.273.495 | 28,52 |
|  |  | 2021 | 3.728.638.990.780 | 28,95 |
| 7 | FMII | 2017 | 801.479.951.527 | 27,41 |
|  |  | 2018 | 940.955.391.343 | 27,57 |
|  |  | 2019 | 891.866.986.266 | 27,52 |
|  |  | 2020 | 870.707.453.070 | 27,49 |
|  |  | 2021 | 869.030.674.625 | 27,49Dilanjutkan |
| 8 | GWAS | 2017 | 14.977.041.120.833Lanjutan | 30,34 |
|  |  | 2018 | 7.491.033.825.272 | 29,64 |
|  |  | 2019 | 7.601.643.000.000 | 29,66 |
|  |  | 2020 | 7.543.459.452.387 | 29,65 |
|  |  | 2021 | 7.558.387.262.329 | 29,65 |
| 9 | KIJA | 2017 | 11.266.320.312.348 | 30,05 |
|  |  | 2018 | 11.783.772.244.027 | 30,1 |
|  |  | 2019 | 12.184.611.579.312 | 30,13 |
|  |  | 2020 | 12.200.175.979.870 | 30,13 |
|  |  | 2021 | 12.292.090.330.026 | 30,14 |
| 10 | MKPI | 2017 | 6.828.046.514.843 | 29,55 |
|  |  | 2018 | 7.008.254.843.361 | 29,58 |
|  |  | 2019 | 7.275.234.517.578 | 29,61 |
|  |  | 2020 | 7.622.918.065.733 | 29,66 |
|  |  | 2021 | 7.994.282.432.092 | 29,71 |
| 11 | MTLA | 2017 | 4.873.830.176 | 22,31 |
|  |  | 2018 | 5.193.962.740 | 22,37 |
|  |  | 2019 | 6.107.364.000 | 22,53 |
|  |  | 2020 | 6.107.364.000 | 22,53 |
|  |  | 2021 | 6.409.548.000 | 22,58 |
| 12 | MTSM | 2017 | 80.234.783.495 | 25,11 |
|  |  | 2018 | 75.129.492.493 | 25,04 |
|  |  | 2019 | 76.461.609.634 | 25,06 |
|  |  | 2020 | 72.921.362.051 | 25,01 |
|  |  | 2021 | 69.927.105.928 | 24,97 |
| 13 | MDLN | 2017 | 14.599.669.337.351 | 30,31 |
|  |  | 2018 | 15.227.479.982.230 | 30,35 |
|  |  | 2019 | 16.125.557.867.483 | 30,41 |
|  |  | 2020 | 14.850.039.389.857 | 30,33 |
|  |  | 2021 | 14.539.539.040.795 | 30,31 |
| 14 | PLIN | 2017 | 4.639.438.405 | 22,26 |
|  |  | 2018 | 5.043.925.604 | 22,34 |
|  |  | 2019 | 12.548.031.316 | 23,25 |
|  |  | 2020 | 11.815.911.491 | 23,19 |
|  |  | 2021 | 11.971.692.555 | 23,20 |
| 15 | PUDP | 2017 | 504.843.795.570 | 26,94 |
|  |  | 2018 | 489.530.579.233 | 26,92 |
|  |  | 2019 | 539.915.871.769 | 27,01 |
|  |  | 2020 | 521.632.597.211 | 26,98 |
|  |  | 2021 | 492.003.943.529 | 26,92 |
| 16 | PPRO | 2017 | 12.559.932.322.129 | 30,16Dilanjutkan |
|  |  | 2018 | 16.475.720.486.285Lanjutan | 30,43 |
|  |  | 2019 | 19.584.680.576.433 | 30,60 |
|  |  | 2020 | 18.588.970.471.992 | 30,55 |
|  |  | 2021 | 21.086.427.083.575 | 30,67 |
| 17 | PWON | 2017 | 23.358.717.736 | 23,87 |
|  |  | 2018 | 25.018.080.224 | 23,94 |
|  |  | 2019 | 26.095.153.343 | 23,99 |
|  |  | 2020 | 26.458.805.377 | 23,99 |
|  |  | 2021 | 28.866.081.129 | 24,08 |
| 18 | RDTX | 2017 | 2.280.461.717.989 | 28,45 |
|  |  | 2018 | 2.526.489.781.165 | 28,56 |
|  |  | 2019 | 2.795.788.452.762 | 28,66 |
|  |  | 2020 | 2.917.061.771.714 | 28,70 |
|  |  | 2021 | 3.161.105.356.526 | 28,78 |
| 19 | RODA | 2017 | 3.548.567.553.465 | 28,9 |
|  |  | 2018 | 3.980.849.234.878 | 29,01 |
|  |  | 2019 | 3.911.163.391.136 | 28,99 |
|  |  | 2020 | 3.936.147.888.286 | 29 |
|  |  | 2021 | 3.650.686.851.644 | 28,92 |
| 20 | TARA | 2017 | 1.234.608.879.825 | 27,84 |
|  |  | 2018 | 1.122.279.225.842 | 27,75 |
|  |  | 2019 | 1.125.958.346.465 | 27,75 |
|  |  | 2020 | 1.086.597.471.370 | 27,71 |
|  |  | 2021 | 1.085.232.564.474 | 27,71 |
| 21 | SMDM | 2017 | 3.141.680.323.403 | 28,78 |
|  |  | 2018 | 3.158.642.385.060 | 28,79 |
|  |  | 2019 | 3.213.173.105.916 | 28,8 |
|  |  | 2020 | 3.201.910.904.021 | 28,79 |
|  |  | 2021 | 3.303.511.723.151 | 28,83 |

**LAMPIRAN 5**

**Hasil Perhitungan Audit Tenure pada Perusahaan *Real Estate & Properti***

**Tahun 2017-2021**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No | Kode Perusahaan | Tahun | Kantor Akuntan Publik | Nilai |
| 1 | APLN | 2017 | Deloitte: Satrio Bing Eny & Rekan | 1 |
|  |  | 2018 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 1 |
|  |  | 2019 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 2 |
|  |  | 2020 | Shinewing Indonesia: Suharli, Sugiharto, & Rekan | 1 |
|  |  | 2021 | Shinewing Indonesia: Suharli, Sugiharto, & Rekan | 2 |
| 2 | BAPA | 2017 | Haliantono, & Rekan | 1 |
|  |  | 2028 | Haliantono, & Rekan | 2 |
|  |  | 2019 | Abubakar Usman & Rekan  | 1 |
|  |  | 2020 | Abubakar Usman & Rekan  | 2 |
|  |  | 2021 | Richard Risambessy & Budiman | 1 |
| 3 | BIKA | 2017 | Morison Ksi: Tjahjadi & Tamara | 2 |
|  |  | 2018 | Morison Ksi: Tjahjadi & Tamara | 3 |
|  |  | 2019 | Morison Ksi: Tjahjadi & Tamara | 4 |
|  |  | 2020 | Morison Ksi: Tjahjadi & Tamara | 5 |
|  |  | 2021 | Morison Ksi: Tjahjadi & Tamara | 6 |
| 4 | BIPP | 2017 | Johan Malonda Mustika & Rekan | 2 |
|  |  | 2018 | Johan Malonda Mustika & Rekan | 3 |
|  |  | 2019 | Nexia KPS: Kanaka Puradiredja, Suhartono | 1 |
|  |  | 2020 | Johan Malonda Mustika & Rekan | 1 |
|  |  | 2021 | Johan Malonda Mustika & Rekan | 2 |
| 5 | CSIS | 2017 | RSM: Amir Abadi Jusuf, Aryanto, Mawar & Rekan | 1 |
|  |  | 2018 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 1 |
|  |  | 2019 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 2 |
|  |  | 2020 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 3 |
|  |  | 2021 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 4 |
| 6 | EMDE | 2017 | Paul Hadiwinata, Hidajat, Arsono, Retno,Palilingan & Rekan DilanjutkanLanjutan | 1 |
|   |  | 2018 | Paul Hadiwinata, Hidajat, Arsono, Retno,Palilingan & Rekan  | 2 |
|  |  | 2019 | Paul Hadiwinata, Hidajat, Arsono, Retno,Palilingan & Rekan  | 3 |
|  |  | 2020 | McMillan Woods: Rama Wendra | 1 |
|  |  | 2021 | McMillan Woods: Rama Wendra | 2 |
| 7 | FMII | 2017 | Haliantono, & Rekan | 1 |
|  |  | 2018 | Haliantono, & Rekan | 2 |
|  |  | 2019 | Haliantono, & Rekan | 3 |
|  |  | 2020 | Haliantono, & Rekan | 4 |
|  |  | 2021 | Haliantono, & Rekan | 5 |
| 8 | GWSA | 2017 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 1 |
|  |  | 2018 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 2 |
|  |  | 2019 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 3 |
|  |  | 2020 | Shinewing Indonesia: Suharli, Sugiharto, & Rekan | 1 |
|  |  | 2021 | Shinewing Indonesia: Suharli, Sugiharto, & Rekan | 2 |
| 9 | KIJA | 2017 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 1 |
|  |  | 2018 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 2 |
|  |  | 2019 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 3 |
|  |  | 2020 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 4 |
|  |  | 2021 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 5 |
| 10 | MKPI | 2017 | Nexia KPS: Kanaka Puradiredja, Suhartono | 1 |
|  |  | 2018 | Nexia KPS: Kanaka Puradiredja, Suhartono | 2 |
|  |  | 2019 | Nexia KPS: Kanaka Puradiredja, Suhartono | 3 |
|  |  | 2020 | Nexia KPS: Kanaka Puradiredja, Suhartono | 4 |
|  |  | 2021 | Nexia KPS: Kanaka Puradiredja, Suhartono | 5 |
| 11 | MTLA | 2017 | Deloitte: Satrio Bing Eny & Rekan | 1 |
|  |  | 2018 | PWC: Tanudiredja, Wibisana, Rintis & RekanDilanjutkan | 1 |
|  |  | 2019 | PWC: Tanudiredja, Wibisana, Rintis & RekanLanjutan | 2 |
|  |  | 2020 | PWC: Tanudiredja, Wibisana, Rintis & Rekan | 3 |
|  |  | 2021 | Deloitte: Imelda & Rekan | 1 |
| 12 | MTSM | 2017 | HMS: Maksum, Suyamto, & Hirdjan | 2 |
|  |  | 2018 | HMS: Maksum, Suyamto, & Hirdjan | 3 |
|  |  | 2019 | AAP: Andreson, Amril & Partners | 1 |
|  |  | 2020 | HMS: Maksum, Suyamto, & Hirdjan | 1 |
|  |  | 2021 | HMS: Maksum, Suyamto, & Hirdjan | 2 |
| 13 | MDLN | 2017 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 1 |
|  |  | 2018 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 2 |
|  |  | 2019 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 3 |
|  |  | 2020 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 4 |
|  |  | 2021 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 5 |
| 14 | PLIN | 2017 | Deloitte: Satrio Bing Eny & Rekan | 1 |
|  |  | 2018 | Deloitte: Satrio Bing Eny & Rekan | 2 |
|  |  | 2019 | Deloitte: Imelda & Rekan | 3 |
|  |  | 2020 | Deloitte: Imelda & Rekan | 4 |
|  |  | 2021 | Deloitte: Imelda & Rekan | 5 |
| 15 | PUDP | 2017 | Doli, Bambang, Sulistiyanto, Bambang & Ali | 1 |
|  |  | 2018 | Doli, Bambang, Sulistiyanto, Bambang & Ali | 2 |
|  |  | 2019 | Doli, Bambang, Sulistiyanto, Bambang & Ali | 3 |
|  |  | 2020 | Doli, Bambang, Sulistiyanto, Bambang & Ali | 4 |
|  |  | 2021 | Drs. Bambang Sudaryono, & Rekan | 1 |
| 16 | PPRO | 2017 | HGK: Hertanto, Grance, Karunawan | 1 |
|  |  | 2018 | HGK: Hertanto, Grance, Karunawan | 2 |
|  |  | 2019 | HGK: Hertanto, Grance, Karunawan | 3 |
|  |  | 2020 | HGK: Hertanto, Grance, Karunawan | 4 |
|  |  | 2021 | Crowe: Kokasih, Nurdiyaman, Mulyadi, Tjahjo, & Rekan | 1 |
| 17 | PWON | 2017 | Deloitte: Satrio Bing Eny & Rekan | 1 |
|  |  | 2018 | Deloitte: Satrio Bing Eny & Rekan | 2 |
|  |  | 2019 | Deloitte: Imelda & Rekan | 3 |
|  |  | 2020 | Deloitte: Imelda & Rekan | 4 |
|  |  | 2021 | Deloitte: Imelda & Rekan | 5 |
| 18 | RDTX | 2017 | Johan Malonda Mustika & Rekan | 1 |
|  |  | 2018 | Johan Malonda Mustika & Rekan | 2 |
|  |  | 2019 | Johan Malonda Mustika & RekanDilanjutkan | 3 |
|  |  | 2020 | Johan Malonda Mustika & RekanLanjutan | 4 |
|  |  | 2021 | Johan Malonda Mustika & Rekan | 5 |
| 19 | RODA | 2017 | RSM: Amir Abadi Jusuf, Aryanto, Mawar & Rekan | 1 |
|  |  | 2018 | RSM: Amir Abadi Jusuf, Aryanto, Mawar & Rekan | 2 |
|  |  | 2019 | RSM: Amir Abadi Jusuf, Aryanto, Mawar & Rekan | 3 |
|  |  | 2020 | RSM: Amir Abadi Jusuf, Aryanto, Mawar & Rekan | 4 |
|  |  | 2021 | RSM: Amir Abadi Jusuf, Aryanto, Mawar & Rekan | 5 |
| 20 | TARA | 2017 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 1 |
|  |  | 2018 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 2 |
|  |  | 2019 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 3 |
|  |  | 2020 | BDO: Tanubrata Susanto Fahmi Bambang & Rekan | 4 |
|  |  | 2021 | AHY: Antadaya, Helmiansyah & Yassirli | 1 |
| 21 | SMDM | 2017 | Crowe: Kokasih, Nurdiyaman, Mulyadi, Tjahjo, & Rekan | 1 |
|  |  | 2018 | Crowe: Kokasih, Nurdiyaman, Mulyadi, Tjahjo, & Rekan | 2 |
|  |  | 2019 | Crowe: Kokasih, Nurdiyaman, Mulyadi, Tjahjo, & Rekan | 3 |
|  |  | 2020 | Crowe: Kokasih, Nurdiyaman, Mulyadi, Tjahjo, & Rekan | 4 |
|  |  | 2021 | Crowe: Kokasih, Nurdiyaman, Mulyadi, Tjahjo, & Rekan | 5 |

**LAMPIRAN 6**

**Hasil Perhitungan SPSS**

1. **Deskriptif statistik**

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Rotasi Audit | 105 | 0 | 1 | ,53 | ,501 |
| Ukuran Perusahaan | 105 | 22,26 | 30,68 | 27,4006 | 2,42811 |
| Audit Tenure | 105 | 1 | 6 | 2,43 | 1,351 |
| Kualitas Audit | 105 | 0 | 1 | ,94 | ,233 |
| Valid N (listwise) | 105 |  |  |  |  |

1. **Heterokedastisitas**

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1,341 | ,110 |  | 12,242 | ,000 |
| Rotasi Audit | ,007 | ,021 | ,026 | ,336 | ,738 |
| Ukuran Perusahaan | -,042 | ,004 | -,721 | -10,469 | ,000 |
| Audit Tenure | -,004 | ,008 | -,041 | -,532 | ,596 |

1. **Ketentuan Autokorelasi**

|  |  |  |
| --- | --- | --- |
| **Hipotesis Nol** | **Keputusan** | **Jika** |
| Tidak ada autokorelasi positif Tidak ada autokorelasi positif Tidak ada autokorelasi negatif Tidak ada autokorelasi negatif Tidak ada autokorelasi positif/negative | Tolak No. DecisionTolak No.DecisinTerima | 0<d<dLdL≤d≤dU4-dL<d<44-dU ≤ d ≤ 4-dLdU< d<4-dU |

1. **Hasil Autokorelasi**

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,759a | ,575 | ,563 | ,239 | 1,978 |

1. **Analisis Regresi Logistik**

|  |
| --- |
| **Variables in the Equation** |
|  | B | S.E. | Wald | Df | Sig. | Exp(B) | 95% C.I.for EXP(B) |
| Lower | Upper |
| Step 1a | X1 | ,498 | ,952 | ,274 | 1 | ,600 | 1,646 | ,255 | 10,629 |
| X2 | -,011 | ,184 | ,004 | 1 | ,953 | ,989 | ,689 | 1,419 |
| X3 | -,332 | ,326 | 1,038 | 1 | ,308 | ,718 | ,379 | 1,359 |
| Constant | 3,806 | 5,065 | ,565 | 1 | ,452 | 44,980 |  |  |
|  |

* + 1. **Uji Menilai Kelayakan Model Regresi (*Goodness Of Fit Test*)**

|  |
| --- |
| **Hosmer and Lemeshow Test** |
| Step | Chi-square | df | Sig. |
| 1 | 6,107 | 7 | ,527 |

* + 1. **Uji Keseluruhan Model (*Overall Model Fit*)**

 **-2 Log likelihood Blok number = 0**

|  |
| --- |
| **Iteration Historya,b,c** |
| Iteration | -2 Log likelihood | Coefficients |
| Constant |
| Step 0 | 1 | 54,244 | 1,771 |
| 2 | 46,642 | 2,482 |
| 3 | 46,006 | 2,763 |
| 4 | 45,997 | 2,803 |
| 5 | 45,997 | 2,803 |

 **-2 Log likelihood Blok number = 1**

|  |
| --- |
| **Iteration Historya,b,c,d** |
| Iteration | -2 Log likelihood | Coefficients |
| Constant | X1 | X2 | X3 |
| Step 1 | 1 | 53,565 | 1,959 | ,088 | -,002 | -,078 |
| 2 | 45,112 | 2,966 | ,231 | -,005 | -,189 |
| 3 | 43,991 | 3,598 | ,408 | -,009 | -,295 |
| 4 | 43,931 | 3,792 | ,491 | -,011 | -,330 |
| 5 | 43,931 | 3,806 | ,498 | -,011 | -,332 |
| 6 | 43,931 | 3,806 | ,498 | -,011 | -,332 |

* + 1. **Tabel Klasifikasi**

|  |
| --- |
| **Classification Tablea** |
|  | Observed | Predicted |
|  | Kualitas Audit | Percentage Correct |
|  | KAP non big four | KAP big four |
| Step 1 | Kualitas Audit | KAP non big four | 0 | 6 | ,0 |
| KAP big four | 0 | 99 | 100,0 |
| Overall Percentage |  |  | 94,3 |

* + 1. **Uji T**

|  |
| --- |
| **Variables in the Equation** |
|  | B | S.E. | Wald | Df | Sig. | Exp(B) | 95% C.I.for EXP(B) |
| Lower | Upper |
| Step 1a | X1 | ,498 | ,952 | ,274 | 1 | ,600 | 1,646 | ,255 | 10,629 |
| X2 | -,011 | ,184 | ,004 | 1 | ,953 | ,989 | ,689 | 1,419 |
| X3 | -,332 | ,326 | 1,038 | 1 | ,308 | ,718 | ,379 | 1,359 |
| Constant | 3,806 | 5,065 | ,565 | 1 | ,452 | 44,980 |  |  |

* + 1. **Koefisien Determinasi (*Negelkerke’s R Square)***

|  |
| --- |
| **Model Summary** |
| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
| 1 | 43,931a | ,019 | ,055 |