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BIODATA

Identitas Diri

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Alamat Rumah : BTP AC/199
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Riwayat Pendidikan

Pendidikan Formal

1. TK Laniang Makassar
2. SD Islam Terpadu Al-Fikri Makassar
3. SMP Islam Terpadu Ar-Rahmah Makassar
4. MAN 2 Kota Makassar

Pendidikan Nonformal

1. Pelatihan BALANCE Universitas Hasanuddin
2. English Academy by Ruangguru

Pengalaman

Organisasi

1. IMA FEB-UH

Kerja

1. Internship BPKP Perwakilan Provinsi Sulawesi Selatan (2023)
2. Internship MSIB PT BTPN Syariah Tbk (2023)

Demikian biodata ini dibuat dengan sebenarnya.

Makassar, 1 April 2024

Aqilah Salsabila Jamal



Lampiran 2a: Perhitungan *Audit Effort* Selama Pandemi Covid-19

No	Code	Emitens	Year	Total Inventories	Total Receivables	Total Assets	Audit Effort
1	ADCP	Adhi Commuter Properti Tbk	2020	4,218,979,414,077	51,361,548,397	4,676,206,827,347	91.32
			2021	5,492,428,793,528	53,442,236,493	5,978,673,938,137	92.76
2	AMAN	Makmur Berkah Amanda Tbk	2020	215,692,531,000	9,381,801,000	799,397,510,000	28.16
			2021	254,619,750,000	13,714,800,000	861,888,870,000	31.13
3	APLN	Agung Podomoro Land Tbk	2020	13,124,952,598,000	1,372,655,852,000	30,391,359,956,000	47.70
			2021	12,675,936,734,000	950,605,096,000	29,611,111,193,000	46.02
4	ASPI	Andalan Sakti Primaindo Tbk	2020	63,054,486,117	-	99,903,703,388	63.12
			2021	72,851,770,644	-	104,778,918,147	69.53
5	ASRI	Alam Sutera Realty Tbk	2020	5,869,780,204,000	78,076,695,000	21,226,814,871,000	28.02
			2021	5,168,529,602,000	148,126,380,000	21,933,974,714,000	24.24
6	BBSS	Bumi Benowo Sukses Sejahtera Tbk	2020	232,810,963,969	4,364,075,207	256,020,467,272	92.64
			2021	228,652,352,339	1,213,891,311	254,690,876,408	90.25
7	BCIP	Bumi Citra Permai Tbk	2020	279,366,852,703	35,340,741,295	909,264,462,663	34.61
			2021	301,175,286,718	33,742,955,376	887,073,065,396	37.76
8	BEST	Bekasi Fajar Industrial Estate	2020	4,663,622,290,560	52,725,632,979	6,282,180,229,732	75.08
			2021	4,800,491,399,477	56,901,492,696	6,046,212,385,412	80.34
9	BIKA	Binakarya Jaya Abadi Tbk	2020	2,652,510,603,581	22,252,499,742	3,192,672,527,435	83.78
			2021	2,564,652,627,492	17,358,818,559	3,064,221,042,583	84.26
10	BIPP	Bhuwanatala Indah Permai Tbk	2020	614,716,473,487	18,433,389,913	2,126,525,330,314	29.77
			2021	586,077,395,037	15,501,472,314	2,044,686,725,854	29.42
11	BKDP	Bukit Darmo Property Tbk	2020	267,323,669,127	2,587,697,027	790,840,175,521	34.13
			2021	275,455,398,055	2,470,606,996	774,139,598,349	35.90
12	BKSL	Sentul City Tbk	2020	3,184,161,257,358	231,213,758,510	18,371,229,973,821	18.59
			2021	3,207,887,969,646	160,652,219,066	16,654,989,338,161	20.23
13	BSDE	Bumi Serpong Damai Tbk	2020	10,697,402,657,252	244,881,673,950	60,862,926,586,750	17.98
			2021	11,857,045,406,862	266,891,734,261	61,469,712,165,656	19.72
14	CITY	Natura City Developments Tbk	2020	266,602,115,487	103,650,054,417	952,922,512,425	38.85
			2021	258,123,807,639	106,765,833,861	958,168,768,047	38.08
15	CSIS	Cahayasakti Investindo Sukses	2020	398,406,833,658	5,012,504,183	538,263,035,994	74.95
			2021	387,991,483,844	5,452,015,545	526,136,140,616	74.78
16	CTRA	Ciputra Development Tbk	2020	12,240,106,000,000	2,512,787,000,000	39,255,187,000,000	37.58
			2021	11,577,775,000,000	2,627,926,000,000	40,668,411,000,000	34.93
17	DADA	Diamond Citra Propertindo Tbk	2020	189,626,661,837	344,443,983,887	587,156,156,898	90.96
			2021	162,443,487,542	338,957,412,031	631,233,385,628	79.43
18	DART	Duta Anggada Realty Tbk	2020	6,826,496,000	125,588,575,000	6,656,120,980,000	1.99
			2021	5,823,290,000	69,302,864,000	6,604,034,590,000	1.14
19	DILD	Intiland Development Tbk	2020	6,371,341,632,936	361,512,183,127	15,701,872,562,921	42.88
			2021	6,610,482,011,690	329,711,334,239	16,461,784,737,635	42.16
		Puradelta Lestari Tbk	2020	4,561,065,944,240	39,220,875,000	6,752,233,240,104	68.13
			2021	4,672,876,041,745	-	6,113,941,603,354	76.43
		Duta Pertiwi Tbk	2020	2,946,715,231,110	41,993,570,373	13,753,624,738,885	21.73
			2021	3,749,273,098,787	31,626,580,118	15,308,923,447,779	24.70
		Bakrieland Development Tbk	2020	1,324,008,000,000	1,430,112,000,000	11,823,436,000,000	23.29



Lampiran 2a: Perhitungan *Audit Effort* Selama Pandemi Covid-19

No	Code	Emitens	Year	Total Inventories	Total Receivables	Total Assets	Audit Effort
			2021	1,322,119,000,000	1,440,674,000,000	11,681,203,000,000	23.65
23	EMDE	Megapolitan Developments Tbk	2020	1,726,408,935,491	69,624,131,830	2,454,054,273,495	73.19
			2021	1,326,006,841,988	88,410,613,727	3,728,638,990,780	37.93
24	FMII	Fortune Mate Indonesia Tbk	2020	485,309,117,444	52,846,500	870,707,453,070	55.74
			2021	474,376,980,231	2,015,270,715	869,030,674,625	54.82
25	GMTD	Gowa Makassar Tourism Development	2020	365,776,685,152	121,541,778	987,323,142,096	37.06
			2021	379,219,767,483	198,661,519	1,072,934,636,699	35.36
26	GPRA	Perdana Gapuraprima Tbk	2020	1,367,513,679,351	75,683,257,591	1,727,361,676,947	83.55
			2021	1,275,058,310,833	130,636,113,964	1,760,551,462,449	79.84
27	INPP	Indonesian Paradise Propoerty Tbk	2020	184,402,037,822	60,758,645,901	7,657,106,251,566	3.20
			2021	989,400,401,156	77,677,189,114	8,745,700,244,235	12.20
28	JRPT	Jaya Real Property Tbk	2020	2,880,962,046,000	30,822,493,000	11,481,521,265,000	25.36
			2021	2,681,835,373,000	34,274,146,000	11,748,147,834,000	23.12
29	KBAG	Karya Bersama Anugerah Tbk	2020	76,538,979,087	57,071,948,412	463,491,459,004	28.83
			2021	92,589,387,489	18,663,199,423	458,744,601,288	24.25
30	KIJA	Kawasan Industri Jababeka Tbk	2020	1,513,173,854,925	374,000,848,598	12,200,175,979,870	15.47
			2021	1,507,923,295,920	471,887,732,261	12,292,090,330,026	16.11
31	LAND	Trimitra Propertindo Tbk	2020	284,328,491,923	7,834,646,396	755,728,123,635	38.66
			2021	311,617,313,322	6,141,598,001	763,357,981,904	41.63
32	LPCK	Lippo Cikarang Tbk	2020	5,724,998,000,000	28,624,000,000	9,719,570,000,000	59.20
			2021	5,531,275,000,000	33,474,000,000	9,134,537,000,000	60.92
33	LPKR	Lippo Karawaci Tbk	2020	26,607,446,000,000	1,923,292,000,000	51,865,480,000,000	55.01
			2021	23,409,584,000,000	1,745,698,000,000	52,080,936,000,000	48.30
34	MDLN	Modernland Realty Tbk	2020	1,911,180,743,984	133,306,561,986	14,850,039,389,857	13.77
			2021	2,028,923,216,963	125,786,978,897	14,539,539,040,795	14.82
35	MKPI	Metropolitan Kentjana Tbk	2020	10,578,683,944	214,276,709,129	7,622,918,065,733	2.95
			2021	16,124,757,898	213,188,548,595	7,994,282,432,092	2.87
36	MTLA	Metropolitan Land Tbk	2020	3,093,755,000,000	295,795,000,000	5,932,483,000,000	57.14
			2021	3,234,449,000,000	198,439,000,000	6,409,548,000,000	53.56
37	MTSM	Metro Realty Tbk	2020	11,883,757,787	17,875,980,387	72,921,362,051	40.81
			2021	10,156,246,494	3,791,680,296	69,927,105,928	19.95
38	NASA	Andalan Perkasa Abadi Tbk	2020	580,813,619,927	221,643,040	1,135,507,968,087	51.17
			2021	580,295,101,074	55,986,009,755	1,133,852,216,949	56.12
39	NIRO	City Retail Developments Tbk	2020	55,429,555,708	122,326,082,153	10,608,390,520,541	1.68
			2021	57,820,371,272	145,253,203,790	11,691,071,599,377	1.74
40	NZIA	Nusantara Almazia Tbk	2020	202,928,808,417	26,580,550,911	663,378,054,003	34.60
			2021	173,674,101,915	20,591,393,730	633,543,391,000	30.66
41	OMRE	Indonesia Prima Property Tbk	2020	1,998,213,225,480	213,608,395,988	4,133,988,674,027	53.50
			2021	1,998,090,337,881	230,803,013,844	4,109,123,842,700	54.24
		Bima Sakti Pertiwi Tbk	2020	821,260,643	4,540,312,384	582,806,214,350	0.92
			2021	671,234,299	6,462,173,869	583,578,892,476	1.22
		Plaza Indonesia Realty Tbk	2020	6,561,117,000	407,099,696,000	11,815,911,491,000	3.50
			2021	12,487,437,000	428,644,489,000	11,971,692,555,000	3.68



Lampiran 2a: Perhitungan *Audit Effort* Selama Pandemi Covid-19

No	Code	Emitens	Year	Total Inventories	Total Receivables	Total Assets	Audit Effort
44	POLL	Pollux Properties Indonesia Tbk	2020	2.593.535,052,897	98,125,725,889	7,017,159,595,518	38.36
			2021	2,578,921,637,527	46,701,412,860	6,895,354,778,172	38.08
45	POSA	Bliss Properti Indonesia Tbk	2020	45,300,878	17,519,484,221	976,480,109,573	1.80
			2021	33,550,379	24,505,653,051	908,417,331,069	2.70
46	PPRO	PP Properti Tbk	2020	8,313,296,049,226	2,447,805,330,352	18,496,821,048,659	58.18
			2021	9,449,749,873,735	2,677,732,581,827	21,086,427,083,575	57.51
47	PUDP	Pudjadi Prestige Tbk	2020	200,815,633,953	20,400,228,485	521,632,597,211	42.41
			2021	210,003,410,070	9,401,089,627	492,003,943,529	44.59
48	PWON	Pakuwon Jati Tbk	2020	7,259,532,322,000	238,329,450,000	26,458,805,377,000	28.34
			2021	6,712,146,335,000	251,675,759,000	28,866,081,129,000	24.12
49	RBMS	Ristia Bintang Mahkotasejati Tbk	2020	39,651,705,131	16,969,023,291	760,445,865,842	7.45
			2021	24,768,493,833	18,555,474,688	771,096,800,598	5.62
50	RDTX	Roda Vivatex Tbk	2020	1,289,683,839	28,999,919,567	2,971,061,771,714	1.02
			2021	1,655,877,291	36,518,193,969	3,161,105,356,526	1.21
51	REAL	Repower Asia Indonesia Tbk	2020	51,888,674,362	4,531,446,929	352,590,228,523	16.00
			2021	54,054,854,148	3,921,591,406	353,731,723,320	16.39
52	RISE	Jaya Sukses Makmur Sentosa Tbk	2020	1,162,419,837,471	18,701,944,422	2,362,014,962,050	50.00
			2021	1,159,864,991,131	19,438,856,970	2,646,552,344,998	44.56
53	SATU	Kota Satu Properti Tbk	2020	152,296,735,130	3,576,887,335	260,603,289,007	59.81
			2021	146,637,043,404	10,284,958,342	259,460,426,771	60.48
54	SMDM	Suryamas Dutamakmur Tbk	2020	2,058,879,158	18,018,984,111	3,201,910,904,021	0.63
			2021	1,934,988,346	9,991,270,793	3,303,511,723,151	0.36
55	SMRA	Summarecon Agung Tbk	2020	9,186,988,462,000	467,932,960,000	24,922,534,224,000	38.74
			2021	9,253,912,596,000	431,151,994,000	26,049,716,678,000	37.18
56	TARA	Agung Semesta Sejahtera Tbk	2020	667,174,206,023	528,461,806	1,086,597,471,370	61.45
			2021	648,530,876,622	525,647,107	1,085,232,564,474	59.81
57	TRIN	Perintis Trinita Properti Tbk	2020	682,639,980,000	6,644,705,000	1,472,164,984,000	46.82
			2021	1,054,778,988,000	4,049,270,000	1,871,869,145,000	56.57
58	URBN	Urban Jakarta Propertindo Tbk	2020	2,959,190,045,515	628,609,520,312	3,941,663,945,087	91.02
			2021	2,945,360,437,378	583,260,998,708	4,055,436,445,514	87.01



Lampiran 2b: Perhitungan *Audit Effort* Setelah Pandemi Covid-19

No	Code	Emitens	Year	Total Inventories	Total Receivables	Total Assets	Audit Effort
1	ADCP	Adhi Commuter Properti Tbk	2022	6,988,293,371,412	4,025,509,242,010	39,986,417,216,654	27.54
2	AMAN	Makmur Berkah Amanda Tbk	2022	290,164,481,000	10,472,296,000	966,109,133,000	31.12
3	APLN	Agung Podomoro Land Tbk	2022	11,771,576,018,000	861,280,717,000	28,617,781,741,000	44.14
4	ASPI	Andalan Sakti Primaindo Tbk	2022	82,841,478,904	765,530,667	91,092,516,349	91.78
5	ASRI	Alam Sutera Realty Tbk	2022	4,965,526,961,000	58,836,045,000	22,298,925,271,000	22.53
6	BBSS	Bumi Benowo Sukses Sejahtera Tbk	2022	231,419,626,009	4,182,931,424	253,436,945,894	92.96
7	BCIP	Bumi Citra Permai Tbk	2022	325,503,475,184	31,971,016,047	884,034,513,121	40.44
8	BEST	Bekasi Fajar Industrial Estate	2022	4,784,987,203,092	121,114,508,962	6,078,468,909,026	80.71
9	BIKA	Binakarya Jaya Abadi Tbk	2022	2,402,578,256,982	26,539,627,989	2,900,520,980,450	83.75
10	BIPP	Bhuwanatala Indah Permai Tbk	2022	294,168,737,463	13,057,797,742	1,888,336,506,757	16.27
11	BKDP	Bukit Darmo Property Tbk	2022	275,505,793,809	2,282,182,631	756,499,706,863	36.72
12	BKSL	Sentul City Tbk	2022	3,265,946,839,968	251,959,126,333	16,721,760,263,807	21.04
13	BSDE	Bumi Serpong Damai Tbk	2022	12,609,569,765,938	497,372,828,780	64,999,403,480,787	20.16
14	CITY	Natura City Developments Tbk	2022	245,735,771,312	89,236,122,636	933,973,335,744	35.87
15	CSIS	Cahayasakti Investindo Sukses	2022	379,297,785,224	3,361,040,075	546,666,448,170	70.00
16	CTRA	Ciputra Development Tbk	2022	11,641,082,000,000	2,287,804,000,000	41,902,382,000,000	33.24
17	DADA	Diamond Citra Propertindo Tbk	2022	159,596,765,004	362,877,004,013	660,425,520,304	79.11
18	DART	Duta Anggada Realty Tbk	2022	23,816,321,000	59,793,951,000	6,462,680,097,000	1.29
19	DILD	Intiland Development Tbk	2022	6,755,600,279,314	537,206,237,056	16,351,848,378,006	44.60
20	DMAS	Puradelta Lestari Tbk	2022	4,674,472,772,856	130,019,400,000	6,623,414,189,145	72.54
21	DUTI	Duta Pertiwi Tbk	2022	3,858,056,452,119	36,671,186,314	15,586,178,093,961	24.99
22	ELTY	Bakrieland Development Tbk	2022	1,263,231,000,000	1,312,590,000,000	9,913,459,000,000	25.98
23	EMDE	Megapolitan Developments Tbk	2022	1,373,103,961,449	68,419,424,029	3,743,751,737,058	38.50
24	FMII	Fortune Mate Indonesia Tbk	2022	395,158,506,359	1,826,270,648	752,865,843,071	52.73
25	GMTD	Gowa Makassar Tourism Development	2022	442,842,781,203	124,668,077	1,160,940,485,132	38.16
26	GPRA	Perdana Gapuraprima Tbk	2022	1,318,235,799,588	114,493,165,711	1,781,355,644,223	80.43
27	INPP	Indonesian Paradise Propoerty Tbk	2022	1,273,053,592,190	81,261,131,331	9,163,821,178,882	14.78
28	JRPT	Jaya Real Property Tbk	2022	2,664,277,778,000	28,106,821,000	12,251,800,500,000	21.98
29	KBAG	Karya Bersama Anugerah Tbk	2022	46,026,515,758	26,071,132,919	443,422,913,606	16.26
30	KIJA	Kawasan Industri Jababeka Tbk	2022	1,437,489,565,011	562,568,246,652	13,110,459,383,600	15.26
31	LAND	Trimitra Propertindo Tbk	2022	374,842,759,094	4,838,564,448	734,346,966,843	51.70
32	LPCK	Lippo Cikarang Tbk	2022	5,807,186,000,000	32,296,000,000	9,349,613,000,000	62.46
33	LPKR	Lippo Karawaci Tbk	2022	23,386,561,000,000	1,752,932,000,000	49,870,897,000,000	50.41
34	MDLN	Modernland Realty Tbk	2022	2,048,248,350,224	123,383,097,629	13,528,168,874,943	16.05
35	MKPI	Metropolitan Kentjana Tbk	2022	18,174,252,157	267,723,877,863	8,155,939,004,812	3.51
36	MTLA	Metropolitan Land Tbk	2022	3,540,691,000,000	160,907,000,000	6,735,895,000,000	54.95
37	MTSM	Metro Realty Tbk	2022	10,069,729,143	3,857,925,800	61,883,551,310	22.51
38	NASA	Andalan Perkasa Abadi Tbk	2022	578,240,283,186	56,026,278,400	1,129,527,346,470	56.15
		City Retail Developments Tbk	2022	59,083,669,858	212,631,249,112	12,930,967,694,757	2.10
		Nusantara Almazia Tbk	2022	169,059,810,630	18,819,310,124	605,500,645,195	31.03
		Indonesia Prima Property Tbk	2022	2,007,016,389,048	268,350,853,858	3,989,682,804,521	57.03
		Bima Sakti Pertiwi Tbk	2022	912,660,132	4,247,106,697	582,565,037,552	0.89



Lampiran 2b: Perhitungan *Audit Effort* Setelah Pandemi Covid-19

No	Code	Emitens	Year	Total Inventories	Total Receivables	Total Assets	Audit Effort
43	PLIN	Plaza Indonesia Realty Tbk	2022	10,571,237,000	390,470,311,000	12,369,620,391,000	3.24
44	POLL	Pollux Properties Indonesia Tbk	2022	1,459,717,115,590	27,148,131,768	4,845,037,355,081	30.69
45	POSA	Bliss Properti Indonesia Tbk	2022	27,073,635	14,808,842,676	862,192,739,447	1.72
46	PPRO	PP Properti Tbk	2022	8,856,468,994,322	4,042,306,573,177	21,812,999,448,669	59.13
47	PUDP	Pudjadi Prestige Tbk	2022	156,751,609,283	45,566,863,947	651,369,072,120	31.06
48	PWON	Pakuwon Jati Tbk	2022	6,783,987,176,000	228,612,642,000	30,602,179,916,000	22.92
49	RBMS	Ristia Bintang Mahkotasejati Tbk	2022	35,648,990,691	30,125,573,703	717,606,761,078	9.17
50	RDTX	Roda Vivatex Tbk	2022	2,173,348,605	35,522,151,101	3,387,321,004,206	1.11
51	REAL	Repower Asia Indonesia Tbk	2022	52,931,090,078	5,101,604,385	352,269,524,066	16.47
52	RISE	Jaya Sukses Makmur Sentosa Tbk	2022	1,373,614,065,978	15,818,686,267	2,712,160,950,002	51.23
53	SATU	Kota Satu Properti Tbk	2022	125,678,897,304	8,861,901,648	237,976,127,852	56.54
54	SMDM	Suryamas Dutamakmur Tbk	2022	2,310,482,239	26,973,874,452	3,423,278,470,836	0.86
55	SMRA	Summarecon Agung Tbk	2022	9,959,605,756,000	507,321,808,000	28,433,574,878,000	36.81
56	TARA	Agung Semesta Sejahtera Tbk	2022	647,965,652,522	15,500,000	1,080,248,725,557	59.98
57	TRIN	Perintis Triniti Properti Tbk	2022	1,174,231,955,000	3,765,712,000	2,076,978,640,000	56.72
58	URBN	Urban Jakarta Propertindo Tbk	2022	1,993,521,017,602	638,713,065,009	4,269,806,195,058	61.65



Lampiran 3a: Perhitungan *Audit Delay* Selama Pandemi Covid-19

No	Code	Emitens	Year	Financial Year End Date	Audit Report End	Audit Delay
1	ADCP	Adhi Commuter Properti Tbk	2020	31 December 2020	30 March 2021	89
			2021	31 December 2021	25 February 2022	56
2	AMAN	Makmur Berkah Amanda Tbk	2020	31 December 2020	24 March 2021	83
			2021	31 December 2021	20 April 2022	110
3	APLN	Agung Podomoro Land Tbk	2020	31 December 2020	23 April 2021	113
			2021	31 December 2021	5 April 2022	95
4	ASPI	Andalan Sakti Primaindo Tbk	2020	31 December 2020	14 April 2021	104
			2021	31 December 2021	13 April 2022	103
5	ASRI	Alam Sutera Realty Tbk	2020	31 December 2020	5 April 2021	95
			2021	31 December 2021	29 March 2022	88
6	BBSS	Bumi Benowo Sukses Sejahtera Tbk	2020	31 December 2020	28 May 2021	148
			2021	31 December 2021	23 March 2022	82
7	BCIP	Bumi Citra Permai Tbk	2020	31 December 2020	24 May 2021	144
			2021	31 December 2021	25 April 2022	115
8	BEST	Bekasi Fajar Industrial Estate	2020	31 December 2020	26 March 2021	85
			2021	31 December 2021	28 March 2022	87
9	BIKA	Binakarya Jaya Abadi Tbk	2020	31 December 2020	28 May 2021	148
			2021	31 December 2021	26 April 2022	116
10	BIPP	Bhuwanatala Indah Permai Tbk	2020	31 December 2020	25 May 2021	145
			2021	31 December 2021	7 April 2022	97
11	BKDP	Bukit Darmo Property Tbk	2020	31 December 2020	3 May 2021	123
			2021	31 December 2021	9 May 2022	129
12	BKSL	Sentul City Tbk	2020	31 December 2020	15 June 2021	166
			2021	31 December 2021	26 April 2022	116
13	BSDE	Bumi Serpong Damai Tbk	2020	31 December 2020	15 March 2021	74
			2021	31 December 2021	2 March 2022	61
14	CITY	Natura City Developments Tbk	2020	31 December 2020	29 April 2021	119
			2021	31 December 2021	31 March 2022	90
15	CSIS	Cahayasakti Investindo Sukses	2020	31 December 2020	30 April 2021	120
			2021	31 December 2021	29 March 2022	88
16	CTRA	Ciputra Development Tbk	2020	31 December 2020	13 April 2021	103
			2021	31 December 2021	14 April 2022	104
17	DADA	Diamond Citra Propertindo Tbk	2020	31 December 2020	4 March 2021	63
			2021	31 December 2021	27 April 2022	117
18	DART	Duta Anggada Realty Tbk	2020	31 December 2020	10 May 2021	130
			2021	31 December 2021	6 April 2022	96
19	DILD	Intiland Development Tbk	2020	31 December 2020	29 April 2021	119
			2021	31 December 2021	26 April 2022	116
		Puradelta Lestari Tbk	2020	31 December 2020	10 February 2021	41
			2021	31 December 2021	24 February 2022	55
		Duta Pertiwi Tbk	2020	31 December 2020	15 March 2021	74
			2021	31 December 2021	24 February 2022	55
		Bakrieland Development Tbk	2020	31 December 2020	2 October 2021	275



Lampiran 3a: Perhitungan *Audit Delay* Selama Pandemi Covid-19

No	Code	Emitens	Year	Financial Year End Date	Audit Report End	Audit Delay
			2021	31 December 2021	29 August 2022	241
23	EMDE	Megapolitan Developments Tbk	2020	31 December 2020	30 April 2021	120
			2021	31 December 2021	21 April 2022	111
24	FMII	Fortune Mate Indonesia Tbk	2020	31 December 2020	28 May 2021	148
			2021	31 December 2021	25 April 2022	115
25	GMTD	Gowa Makassar Tourism Development	2020	31 December 2020	23 April 2021	113
			2021	31 December 2021	29 March 2022	88
26	GPRA	Perdana Gapuraprima Tbk	2020	31 December 2020	27 May 2021	147
			2021	31 December 2021	22 April 2022	112
27	INPP	Indonesian Paradise Propoerty Tbk	2020	31 December 2020	25 May 2021	145
			2021	31 December 2021	26 April 2022	116
28	JRPT	Jaya Real Property Tbk	2020	31 December 2020	26 March 2021	85
			2021	31 December 2021	31 March 2022	90
29	KBAG	Karya Bersama Anugerah Tbk	2020	31 December 2020	5 March 2021	64
			2021	31 December 2021	30 March 2022	89
30	KIJA	Kawasan Industri Jababeka Tbk	2020	31 December 2020	29 March 2021	88
			2021	31 December 2021	26 April 2022	116
31	LAND	Trimitra Propertindo Tbk	2020	31 December 2020	30 April 2021	120
			2021	31 December 2021	20 April 2022	110
32	LPCK	Lippo Cikarang Tbk	2020	31 December 2020	5 May 2021	125
			2021	31 December 2021	23 March 2022	82
33	LPKR	Lippo Karawaci Tbk	2020	31 December 2020	10 May 2021	130
			2021	31 December 2021	30 March 2022	89
34	MDLN	Modernland Realty Tbk	2020	31 December 2020	28 May 2021	148
			2021	31 December 2021	22 April 2022	112
35	MKPI	Metropolitan Kentjana Tbk	2020	31 December 2020	18 March 2021	77
			2021	31 December 2021	5 April 2022	95
36	MTLA	Metropolitan Land Tbk	2020	31 December 2020	6 April 2021	96
			2021	31 December 2021	31 March 2022	90
37	MTSM	Metro Realty Tbk	2020	31 December 2020	26 March 2021	85
			2021	31 December 2021	25 March 2022	84
38	NASA	Andalan Perkasa Abadi Tbk	2020	31 December 2020	28 May 2021	148
			2021	31 December 2021	27 April 2022	117
39	NIRO	City Retail Developments Tbk	2020	31 December 2020	27 May 2021	147
			2021	31 December 2021	25 August 2022	237
40	NZIA	Nusantara Almazia Tbk	2020	31 December 2020	31 March 2021	90
			2021	31 December 2021	25 March 2022	84
41	OMRE	Indonesia Prima Property Tbk	2020	31 December 2020	31 May 2021	151
			2021	31 December 2021	28 April 2022	118
		Bima Sakti Pertiwi Tbk	2020	31 December 2020	10 May 2021	130
			2021	31 December 2021	22 April 2022	112
		Plaza Indonesia Realty Tbk	2020	31 December 2020	31 March 2021	90
			2021	31 December 2021	16 March 2022	75



Lampiran 3a: Perhitungan *Audit Delay* Selama Pandemi Covid-19

No	Code	Emitens	Year	Financial Year End Date	Audit Report End	Audit Delay
44	POLL	Pollux Properties Indonesia Tbk	2020	31 December 2020	27 August 2021	239
			2021	31 December 2021	20 July 2022	201
45	POSA	Bliss Properti Indonesia Tbk	2020	31 December 2020	27 May 2021	147
			2021	31 December 2021	28 April 2022	118
46	PPRO	PP Properti Tbk	2020	31 December 2020	19 February 2021	50
			2021	31 December 2021	1 March 2022	60
47	PUDP	Pudjadi Prestige Tbk	2020	31 December 2020	27 April 2021	117
			2021	31 December 2021	8 April 2022	98
48	PWON	Pakuwon Jati Tbk	2020	31 December 2020	8 April 2021	98
			2021	31 December 2021	31 March 2022	90
49	RBMS	Ristia Bintang Mahkotasejati Tbk	2020	31 December 2020	31 March 2021	90
			2021	31 December 2021	25 March 2022	84
50	RDTX	Roda Vivatex Tbk	2020	31 December 2020	28 April 2021	118
			2021	31 December 2021	21 April 2022	111
51	REAL	Repower Asia Indonesia Tbk	2020	31 December 2020	29 April 2021	119
			2021	31 December 2021	20 April 2022	110
52	RISE	Jaya Sukses Makmur Sentosa Tbk	2020	31 December 2020	16 March 2021	75
			2021	31 December 2021	14 April 2022	104
53	SATU	Kota Satu Properti Tbk	2020	31 December 2020	3 March 2021	62
			2021	31 December 2021	31 March 2022	90
54	SMDM	Suryamas Dutamakmur Tbk	2020	31 December 2020	8 March 2021	67
			2021	31 December 2021	15 March 2022	74
55	SMRA	Summarecon Agung Tbk	2020	31 December 2020	31 March 2021	90
			2021	31 December 2021	24 March 2022	83
56	TARA	Agung Semesta Sejahtera Tbk	2020	31 December 2020	31 May 2021	151
			2021	31 December 2021	25 April 2022	115
57	TRIN	Perintis Triniti Properti Tbk	2020	31 December 2020	10 May 2021	130
			2021	31 December 2021	24 May 2022	144
58	URBN	Urban Jakarta Propertindo Tbk	2020	31 December 2020	30 March 2021	89
			2021	31 December 2021	22 April 2022	112



Lampiran 3b: Perhitungan *Audit Delay* Setelah Pandemi Covid-19

No	Code	Emitens	Year	Financial Year End Date	Audit Report End	Audit Delay
1	ADCP	Adhi Commuter Properti Tbk	2022	31 December 2022	28 February 2023	59
2	AMAN	Makmur Berkah Amanda Tbk	2022	31 December 2022	29 March 2023	88
3	APLN	Agung Podomoro Land Tbk	2022	31 December 2022	30 March 2023	89
4	ASPI	Andalan Sakti Primaindo Tbk	2022	31 December 2022	27 March 2023	86
5	ASRI	Alam Sutera Realty Tbk	2022	31 December 2022	5 April 2023	95
6	BBSS	Bumi Benowo Sukses Sejahtera Tbk	2022	31 December 2022	28 March 2023	87
7	BCIP	Bumi Citra Permai Tbk	2022	31 December 2022	31 March 2023	90
8	BEST	Bekasi Fajar Industrial Estate	2022	31 December 2022	28 March 2023	87
9	BIKA	Binakarya Jaya Abadi Tbk	2022	31 December 2022	17 April 2023	107
10	BIPP	Bhuwanatala Indah Permai Tbk	2022	31 December 2022	31 March 2023	90
11	BKDP	Bukit Darmo Property Tbk	2022	31 December 2022	30 March 2023	89
12	BKSL	Sentul City Tbk	2022	31 December 2022	30 March 2023	89
13	BSDE	Bumi Serpong Damai Tbk	2022	31 December 2022	8 March 2023	67
14	CITY	Natura City Developments Tbk	2022	31 December 2022	28 March 2023	87
15	CSIS	Cahayasakti Investindo Sukses	2022	31 December 2022	29 March 2023	88
16	CTRA	Ciputra Development Tbk	2022	31 December 2022	30 March 2023	89
17	DADA	Diamond Citra Propertindo Tbk	2022	31 December 2022	15 May 2023	135
18	DART	Duta Anggada Realty Tbk	2022	31 December 2022	28 April 2023	118
19	DILD	Intiland Development Tbk	2022	31 December 2022	29 March 2023	88
20	DMAS	Puradelta Lestari Tbk	2022	31 December 2022	27 February 2023	58
21	DUTI	Duta Pertiwi Tbk	2022	31 December 2022	3 August 2023	215
22	ELTY	Bakrieland Development Tbk	2022	31 December 2022	6 September 2023	249
23	EMDE	Megapolitan Developments Tbk	2022	31 December 2022	30 March 2023	89
24	FMII	Fortune Mate Indonesia Tbk	2022	31 December 2022	29 March 2023	88
25	GMTD	Gowa Makassar Tourism Development	2022	31 December 2022	23 March 2023	82
26	GPRA	Perdana Gapuraprima Tbk	2022	31 December 2022	28 March 2023	87
27	INPP	Indonesian Paradise Propoerty Tbk	2022	31 December 2022	18 April 2023	108
28	JRPT	Jaya Real Property Tbk	2022	31 December 2022	29 March 2023	88
29	KBAG	Karya Bersama Anugerah Tbk	2022	31 December 2022	29 March 2023	88
30	KIJA	Kawasan Industri Jababeka Tbk	2022	31 December 2022	17 March 2023	76
31	LAND	Trimitra Propertindo Tbk	2022	31 December 2022	29 March 2023	88
32	LPCK	Lippo Cikarang Tbk	2022	31 December 2022	30 March 2023	89
33	LPKR	Lippo Karawaci Tbk	2022	31 December 2022	30 March 2023	89
34	MDLN	Modernland Realty Tbk	2022	31 December 2022	30 March 2023	89
35	MKPI	Metropolitan Kentjana Tbk	2022	31 December 2022	30 March 2023	89
36	MTLA	Metropolitan Land Tbk	2022	31 December 2022	27 March 2023	86
37	MTSM	Metro Realty Tbk	2022	31 December 2022	29 March 2023	88
38	NASA	Andalan Perkasa Abadi Tbk	2022	31 December 2022	29 March 2023	88
		City Retail Developments Tbk	2022	31 December 2022	31 March 2023	90
		Nusantara Almazia Tbk	2022	31 December 2022	20 March 2023	79
		Indonesia Prima Property Tbk	2022	31 December 2022	29 March 2023	88
		Bima Sakti Pertiwi Tbk	2022	31 December 2022	27 March 2023	86



Lampiran 3b: Perhitungan *Audit Delay* Setelah Pandemi Covid-19

No	Code	Emitens	Year	Financial Year End Date	Audit Report End	Audit Delay
43	PLIN	Plaza Indonesia Realty Tbk	2022	31 December 2022	17 March 2023	76
44	POLL	Pollux Properties Indonesia Tbk	2022	31 December 2022	30 March 2023	89
45	POSA	Bliss Properti Indonesia Tbk	2022	31 December 2022	28 March 2023	87
46	PPRO	PP Properti Tbk	2022	31 December 2022	7 March 2023	66
47	PUDP	Pudjadi Prestige Tbk	2022	31 December 2022	30 March 2023	89
48	PWON	Pakuwon Jati Tbk	2022	31 December 2022	27 March 2023	86
49	RBMS	Ristia Bintang Mahkotasejati Tbk	2022	31 December 2022	20 March 2023	79
50	RDTX	Roda Vivatex Tbk	2022	31 December 2022	27 March 2023	86
51	REAL	Repower Asia Indonesia Tbk	2022	31 December 2022	30 March 2023	89
52	RISE	Jaya Sukses Makmur Sentosa Tbk	2022	31 December 2022	29 March 2023	88
53	SATU	Kota Satu Properti Tbk	2022	31 December 2022	12 April 2023	102
54	SMDM	Suryamas Dutamakmur Tbk	2022	31 December 2022	24 March 2023	83
55	SMRA	Summarecon Agung Tbk	2022	31 December 2022	20 March 2023	79
56	TARA	Agung Semesta Sejahtera Tbk	2022	31 December 2022	29 March 2023	88
57	TRIN	Perintis Triniti Properti Tbk	2022	31 December 2022	21 March 2023	80
58	URBN	Urban Jakarta Propertindo Tbk	2022	31 December 2022	14 July 2023	195



Lampiran 4a: Perhitungan Besaran Organisasi Klien Selama Pandemi Covid-19

No	Code	Emitens	Year	Size	No	Code	Emitens	Year	Size
1	ADCP	Adhi Commuter Properti Tbk	2020	29.17	30	KIJA	Kawasan Industri Jababeka Tbk	2020	30.13
			2021	29.42				2021	30.14
2	AMAN	Makmur Berkah Amanda Tbk	2020	27.41	31	LAND	Trimitra Propertindo Tbk	2020	27.35
			2021	27.48				2021	27.36
3	APLN	Agung Podomoro Land Tbk	2020	31.05	32	LPCK	Lippo Cikarang Tbk	2020	29.91
			2021	31.02				2021	29.84
4	ASPI	Andalan Sakti Primaindo Tbk	2020	25.33	33	LPKR	Lippo Karawaci Tbk	2020	31.58
			2021	25.38				2021	31.58
5	ASRI	Alam Sutera Realty Tbk	2020	30.69	34	MDLN	Modernland Realty Tbk	2020	30.33
			2021	30.72				2021	30.31
6	BBSS	Bumi Benowo Sukses Sejahtera Tbk	2020	26.27	35	MKPI	Metropolitan Kentjana Tbk	2020	29.66
			2021	26.26				2021	29.71
7	BCIP	Bumi Citra Permai Tbk	2020	27.54	36	MTLA	Metropolitan Land Tbk	2020	29.41
			2021	27.51				2021	29.49
8	BEST	Bekasi Fajar Industrial Estate	2020	29.47	37	MTSM	Metro Realty Tbk	2020	25.01
			2021	29.43				2021	24.97
9	BIKA	Binakarya Jaya Abadi Tbk	2020	28.79	38	NASA	Andalan Perkasa Abadi Tbk	2020	27.76
			2021	28.75				2021	27.76
10	BIPP	Bhuwanatala Indah Permai Tbk	2020	28.39	39	NIRO	City Retail Developments Tbk	2020	29.99
			2021	28.35				2021	30.09
11	BKDP	Bukit Darmo Property Tbk	2020	27.40	40	NZIA	Nusantara Almazia Tbk	2020	27.22
			2021	27.38				2021	27.17
12	BKSL	Sentul City Tbk	2020	30.54	41	OMRE	Indonesia Prima Property Tbk	2020	29.05
			2021	30.44				2021	29.04
13	BSDE	Bumi Serpong Damai Tbk	2020	31.74	42	PAMG	Bima Sakti Pertiwi Tbk	2020	27.09
			2021	31.75				2021	27.09
14	CITY	Natura City Developments Tbk	2020	27.58	43	PLIN	Plaza Indonesia Realty Tbk	2020	30.10
			2021	27.59				2021	30.11
15	CSIS	Cahayasakti Investindo Sukses	2020	27.01	44	POLL	Pollux Properties Indonesia Tbk	2020	29.58
			2021	26.99				2021	29.56
16	CTRA	Ciputra Development Tbk	2020	31.30	45	POSA	Bliss Properti Indonesia Tbk	2020	27.61
			2021	31.34				2021	27.53
17	DADA	Diamond Citra Propertindo Tbk	2020	27.10	46	PPRO	PP Properti Tbk	2020	30.55
			2021	27.17				2021	30.68
18	DART	Duta Anggada Realty Tbk	2020	29.53	47	PUDP	Pudjadi Prestige Tbk	2020	26.98
			2021	29.52				2021	26.92
19	DILD	Intiland Development Tbk	2020	30.38	48	PWON	Pakuwon Jati Tbk	2020	30.91
			2021	30.43				2021	30.99
		Puradelta Lestari Tbk	2020	29.54	49	RBMS	Ristia Bintang Mahkotasejati Tbk	2020	27.36
			2021	29.44				2021	27.37
		Duta Pertiwi Tbk	2020	30.25	50	RDTX	Roda Vivatex Tbk	2020	28.72
			2021	30.36				2021	28.78
		Bakrieland Development Tbk	2020	30.10	51	REAL	Repower Asia Indonesia Tbk	2020	26.59



Lampiran 4a: Perhitungan Besaran Organisasi Klien Selama Pandemi Covid-19

No	Code	Emitens	Year	Size	No	Code	Emitens	Year	Size
			2021	30.09				2021	26.59
23	EMDE	Megapolitan Developments Tbk	2020	28.53	52	RISE	Jaya Sukses Makmur Sentosa Tbk	2020	28.49
			2021	28.95				2021	28.60
24	FMII	Fortune Mate Indonesia Tbk	2020	27.49	53	SATU	Kota Satu Properti Tbk	2020	26.29
			2021	27.49				2021	26.28
25	GMTD	Gowa Makassar Tourism Development	2020	27.62	54	SMDM	Suryamas Dutamakmur Tbk	2020	28.79
			2021	27.70				2021	28.83
26	GPRA	Perdana Gapuraprima Tbk	2020	28.18	55	SMRA	Summarecon Agung Tbk	2020	30.85
			2021	28.20				2021	30.89
27	INPP	Indonesian Paradise Propoerty Tbk	2020	29.67	56	TARA	Agung Semesta Sejahtera Tbk	2020	27.71
			2021	29.80				2021	27.71
28	JRPT	Jaya Real Property Tbk	2020	30.07	57	TRIN	Perintis Trinita Properti Tbk	2020	28.02
			2021	30.09				2021	28.26
29	KBAG	Karya Bersama Anugerah Tbk	2020	26.86	58	URBN	Urban Jakarta Propertindo Tbk	2020	29.00
			2021	26.85				2021	29.03



Lampiran 4b: Perhitungan Besaran Organisasi Klien Setelah Pandemi Covid-19

No	Code	Emitens	Year	Size	No	Code	Emitens	Year	Size
1	ADCP	Adhi Commuter Properti Tbk	2022	31.32	30	KIJA	Kawasan Industri Jababeka Tbk	2022	30.20
2	AMAN	Makmur Berkah Amanda Tbk	2022	27.60	31	LAND	Trimitra Propertindo Tbk	2022	27.32
3	APLN	Agung Podomoro Land Tbk	2022	30.99	32	LPCK	Lippo Cikarang Tbk	2022	29.87
4	ASPI	Andalan Sakti Primaindo Tbk	2022	25.24	33	LPKR	Lippo Karawaci Tbk	2022	31.54
5	ASRI	Alam Sutera Realty Tbk	2022	30.74	34	MDLN	Modernland Realty Tbk	2022	30.24
6	BBSS	Bumi Benowo Sukses Sejahtera Tbk	2022	26.26	35	MKPI	Metropolitan Kentjana Tbk	2022	29.73
7	BCIP	Bumi Citra Permai Tbk	2022	27.51	36	MTLA	Metropolitan Land Tbk	2022	29.54
8	BEST	Bekasi Fajar Industrial Estate	2022	29.44	37	MTSM	Metro Realty Tbk	2022	24.85
9	BIKA	Binakarya Jaya Abadi Tbk	2022	28.70	38	NASA	Andalan Perkasa Abadi Tbk	2022	27.75
10	BIPP	Bhuwanata Indah Permai Tbk	2022	28.27	39	NIRO	City Retail Developments Tbk	2022	30.19
11	BKDP	Bukit Darmo Property Tbk	2022	27.35	40	NZIA	Nusantara Almazia Tbk	2022	27.13
12	BKSL	Sentul City Tbk	2022	30.45	41	OMRE	Indonesia Prima Property Tbk	2022	29.01
13	BSDE	Bumi Serpong Damai Tbk	2022	31.81	42	PAMG	Bima Sakti Pertiwi Tbk	2022	27.09
14	CITY	Natura City Developments Tbk	2022	27.56	43	PLIN	Plaza Indonesia Realty Tbk	2022	30.15
15	CSIS	Cahayasakti Investindo Sukses	2022	27.03	44	POLL	Pollux Properties Indonesia Tbk	2022	29.21
16	CTRA	Ciputra Development Tbk	2022	31.37	45	POSA	Bliss Properti Indonesia Tbk	2022	27.48
17	DADA	Diamond Citra Propertindo Tbk	2022	27.22	46	PPRO	PP Properti Tbk	2022	30.71
18	DART	Duta Anggada Realty Tbk	2022	29.50	47	PUDP	Pudjadi Prestige Tbk	2022	27.20
19	DILD	Intiland Development Tbk	2022	30.43	48	PWON	Pakuwon Jati Tbk	2022	31.05
20	DMAS	Puradelta Lestari Tbk	2022	29.52	49	RBMS	Ristia Bintang Mahkotasejati Tbk	2022	27.30
21	DUTI	Duta Pertiwi Tbk	2022	30.38	50	RDTX	Roda Vivatex Tbk	2022	28.85
22	ELTY	Bakrieland Development Tbk	2022	29.92	51	REAL	Repower Asia Indonesia Tbk	2022	26.59
23	EMDE	Megapolitan Developments Tbk	2022	28.95	52	RISE	Jaya Sukses Makmur Sentosa Tbk	2022	28.63
24	FMII	Fortune Mate Indonesia Tbk	2022	27.35	53	SATU	Kota Satu Properti Tbk	2022	26.20
25	GMTD	Gowa Makassar Tourism Development	2022	27.78	54	SMDM	Suryamas Dutamakmur Tbk	2022	28.86
26	GPRA	Perdana Gapuraprima Tbk	2022	28.21	55	SMRA	Summarecon Agung Tbk	2022	30.98
27	INPP	Indonesian Paradise Propoerty Tbk	2022	29.85	56	TARA	Agung Semesta Sejahtera Tbk	2022	27.71
28	JRPT	Jaya Real Property Tbk	2022	30.14	57	TRIN	Perintis Trinita Properti Tbk	2022	28.36
29	KBAG	Karya Bersama Anugerah Tbk	2022	26.82	58	URBN	Urban Jakarta Propertindo Tbk	2022	29.08

