BAB V
PENUTUP

A. Kesimpulan

Berdasarkan Analisis data yang sudah di paparkan mengenai pengaruh *Return On Asset* (ROA) , *Debt to Equity Ratio* (DER), *Price Book Value* (PBV) terhadap harga saham secara simultan maupun parsial yang di lakukan pada penelitian ini, maka dapat disimpukan sebagai berikut:

1. Ho_1 diterima, yang mengartikan bahwa ROA tidak memiliki pengaruh signifikan secara parsial dan positif terhadap harga saham. Hal ini dapat di buktikan dari nilai probabilitas ROA sebesar 0.1418> 0.05.
2. Ha_2 diterima, yang mengartikan bahwa DER memiliki pengaruh negatif yang signifikan secara parsial terhadap harga saham. Hal ini dibuktikan melalui nilai probabilitas DER sebesar 0.0122< 0.05.
3. Ho_3 diterima, yang mengartikan bahwa PBV tidak memiliki pengaruh signifikan secara parsial dan positif terhadap harga saham. Hal ini dapat di buktikan dari nilai probabilitas ROA sebesar 0.4231>0.05.
4. Ha_4 diterima, yang mengartikan bahwa *Return On Asset, Debt to Equity Ratio*, *Price Book Value* memiliki pengaruh simultan yang signifikan terhadap harga saham. Hal ini dapat di buktikan dari hasil uji F dengan nilai probabilitas sebesar 0.000001 < 0,05

B. Saran

Bedasarkan kesimpulan yang di sampaikan sebelumnya, maka peneliti memberikan saran sebagai berikut :

1. Bagi Perusahaan

   a. Bagi perusahaan dengan hasil data keuangan yang baik

   Diharapkan hasil dari penelitian ini bisa dijadikan pertimbangan dalam mempertahankan manajemen keuangan agar dapat terus mempertahankan hasil yang baik atau dapat meningkatkan lagi hasil nya menjadi lebih tinggi.

   b. Bagi perusahaaan dengan hasil data keuangan yang perlu di perbaiki

   Dari hasil penelitian ini semoga bisa menjadi pertimbangan atas restukturisasi atau perbaikan kinerja manajemen keuangan agar bisa meningkatkan perputaran dana dan dapat mengasilkan hasil yang lebih baik kedepannya.

2. Bagi Peneliti Selanjutnya

   Seperti yang dipaparkan dari hasil adjusted R-squared dengan variabel independent *(return on asset, debt to equity ratio, price book value*) sebesar 19,42%. Sedangkan 80,58% lainnya berasal dari variabel yang tidak di teliti, maka dari itu penulis selanjutnya disarankan untuk: menggunakan atau menambah variabel lainnya serta menambah rentang waktu nya dan memperluas sampel dengan subsektor atau sektor lainnya

3. Bagi Investor

Bagi investor yang mau memulai berinvestasi maupun yang sudah berinvestasi sebaiknya memperhatikan faktor yang mempengaruhi harga saham baik faktor internal perusahaan maupun faktor eksternal.

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Tangerang 13 Januari 2024

Nasya Khoirunnisa

Surat Permohonan Penelitian

Tangerang, 13 Februari 2024

Nomor : 026/Perm./BAA/II/2024
Lampiran : -
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Dengan hormat,
Kami dari Biro Administrasi Akademik (BAA) Universitas Buddhi Dharma (UBD) dengan ini mengajukan permohonan kepada Bapak/Ibu untuk dapat sekiranya menerima Mahasiswa/I kami berikut ini :

NIM	: 20200500076
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Jurusan	: Manajemen
Jenjang Studi	: S1
Judul	: Pengaruh Return On Asset (ROA), Debt to Equity Ratio (DER),Price Book Value (PBV) Terhadap Harga Saham Pada Perusahaan Subsektor Properti Dan Real Estate Yang Terdaftar Di BEI tahun 2019-2022

Untuk melaksanakan Penelitian di institusi yang Bapak/Ibu Pimpin. Pelaksanaan Penelitian Mahasiswa/I Universitas Buddhi Dharma (UBD) disesuaikan dengan jadwal yang ditentukan oleh institusi yang Bapak/Ibu Pimpin.

Demikian permohonan ini kami sampaikan, atas perhatian dan kerja sama Bapak/Ibu kami ucapkan terima kasih.

Hormat Kami,

Fidellis Wato Tholok, S.E., M.M.
Ka. BAA

LAMPIRAN - LAMPIRAN

Lampiran 1

Data Hasil Perhitungan Return On Asset (ROA)

NO	Kode Perusahaan	Tahun	Total Debt	Sales	ROA
1	JRPT (Jaya Real Property Tbk.)	2019	3762437184	2.423.269.696	0,644069144
		2020	3606436882	2.184.941.986	0,605845065
		2021	3594354650	2.174.343.050	0,604932808
		2022	3619754827	2.258.974.450	0,624068358
2	DMAS (Puradelta Lestari Tbk.)	2019	1.121.231.243.313	2.650.255.153.377	2,36370077
		2020	1.224.176.089.310	2.629.300.300.189	2,147812168
		2021	762.768.422.674	1.440.736.819.516	1,888825988
		2022	898.765.268.060	1.932.425.783.139	2,150089519
3	BSDE (Bumi Serpong Damai Tbk.)	2019	20.915.564.099.313	7.084.864.038.574	0,338736455
		2020	26.391.824.110.926	6.180.589.086.059	0,234185749
		2021	25.575.995.151.814	7.654.802.250.986	0,29929636
		2022	26.903.609.336.912	10.235.479.955.727	0,380450066
4	RDTX (Roda Vivatex Tbk.)	2019	271.083.812.343	399.418.917.052	1,473414859
		2020	234.410.089.039	400.749.812.577	1,709609916
		2021	256.434.333.798	413.584.008.445	1,612826186
		2022	414.789.785.669	509.518.139.997	1,228376777
5	GPRA (Perdana Gapuraprima Tbk.)	2019	573.167.523.724	397.699.225.488	0,693862107
		2020	674.113.858.270	323.797.082.016	0,480329959
		2021	654.638.555.294	446.749.184.612	0,682436409
		2022	602.857.333.624	370.376.407.242	0,614368254
6	KIJA (Kawasan Industri Jababeka Tbk.)	2019	5.877.596.349.996	2.253.944.326.651	0,383480626
		2020	5.939.921.471.289	2.396.086.017.034	0,403386817
		2021	5.920.079.958.943	2.490.256.211.002	0,420645706
		2022	6.605.083.823.533	2.720.261.372.934	0,411843581
7	PWON (Pakuwon Jati Tbk.)	2019	7.999.510.286	7.202.001.193	0,900305261
		2020	8.860.110.106	3.977.211.311	0,448889603
		2021	9.687.642.670	5.713.272.952	0,589748523
		2022	9.883.903.905	5.987.432.707	0,605776095
8	NZIA (Nusantara Almazia Tbk.)	2019	150.840.021.079	23.689.696.037	0,157051795
		2020	154.875.436.623	80.627.075.000	0,520593044
		2021	150.840.021.079	100.416.453.220	0,665714924
		2022	154.875.436.623	84.683.945.000	0,54678745

Lampiran 2

Data Hasil Debt to Equity Ratio (DER)

NO	Kode Perusahaan	tahun	Total Equity	Sales	Debt to Equity Ratio
1	JRPT ((Jaya Real Property Tbk.)	2019	7.402.497.916	2.423.269.696	0,327358376
		2020	7.875.084.383	2.184.941.986	0,277449978
		2021	8.153.793.184	2.174.343.050	0,266666446
		2022	8.632.045.673	2.258.974.450	0,261696304
2	DMAS (Puradelta Lestari Tbk.)	2019	6.495.739.786.307	2.650.255.153.377	0,407998972
		2020	5.528.057.150.794	2.629.300.300.189	0,475628277
		2021	5.351.173.189.680	1.440.736.819.516	0,269237561
		2022	5.724.648.921.085	1.932.425.783.139	0,337562322
3	BSDE (Bumi Serpong Damai Tbk.)	2019	33.625.414.298.651	7.084.864.038.574	0,21069968
		2020	34.471.102.475.824	6.180.589.086.059	0,179297691
		2021	35.893.717.013.842	7.654.802.250.986	0,213263013
		2022	38.045.436.127.815	10.235.479.955.727	0,269033056
4	RDTX (Roda Vivatex Tbk.)	2019	2.524.704.640.419	399.418.917.052	0,158204216
		2020	2.736.651.682.675	400.749.812.577	0,146438005
		2021	2.904.671.022.728	413.584.008.445	0,142385835
		2022	2.972.531.218.537	509.518.139.997	0,171408844
5	GPRA (Perdana Gapuraprima Tbk.)	2019	1.132.751.463.041	397.699.225.488	0,351091337
		2020	1.053.247.818.677	323.797.082.016	0,307427251

		2021	1.105.912.907.155	446.749.184.612	0,403964165
		2022	1.178.498.310.599	370.376.407.242	0,314278267
6	KIJA (Kawasan Industri Jababeka Tbk.)	2019	6.307.015.229.316	2.253.944.326.651	0,357370998
		2020	6.260.254.508.581	2.396.086.017.034	0,382745784
		2021	6.372.010.371.083	2.490.256.211.002	0,390811701
		2022	6.505.375.560.067	2.720.261.372.934	0,418155931
7	PWON (Pakuwon Jati Tbk.)	2019	18.095.643.057	7.202.001.193	0,397996422
		2020	17.598.695.271	3.977.211.311	0,225994669
		2021	19.178.438.459	5.713.272.952	0,297900841
		2022	20.718.276.011	5.987.432.707	0,288992805
8	NZIA (Nusantara Almazia Tbk.)	2019	508.226.085.512	23.689.696.037	0,046612515
		2020	508.502.617.380	80.627.075.000	0,158557837
		2021	511.371.376.960	100.416.453.220	0,196366981
		2022	512.777.920.432	84.683.945.000	0,165147409

Lampiran 3

Data Hasil Perhitungan Price Book Value (PBV)

NO	Kode Perusahaan	tahun	Harga Saham	Nilai Buku	PBV
1	JRPT ((Jaya Real Property Tbk.)	2019	600	0,538363485	1114,488662
		2020	600	0,572987862	1047,142601
		2021	520	0,598860559	868,3156578
		2022	500	0,647352943	72,3761901
2	DMAS (Puradelta Lestari Tbk.)	2019	296	134,9088205	2,194074479
		2020	246	114,8111985	2,142648133
		2021	191	111,0245414	1,720340364
		2022	159	118,7733044	1,338684655
3	BSDE (Bumi Serpong Damai Tbk.)	2019	1225	1770,809437	0,691774041
		2020	1225	1727,782983	0,70900108
		2021	1010	1716,302725	0,588474274
		2022	920	1821,597782	0,50505112
4	RDTX (Roda Vivatex Tbk.)	2019	550	9392,502383	0,058557345
		2020	5250	10180,99584	0,51566648
		2021	6700	10806,06779	0,620022022
		2022	9275	11058,52388	0,838719535
5	GPRA (Perdana Gapuraprima Tbk.)	2019	76	264,8685419	0,286934792
		2020	75	246,2783965	0,30453341
		2021	87	-63,8654384	-1,362239143
		2022	99	260,8342789	0,37955134
6	KIJA (Kawasan Industri Jababeka Tbk.)	2019	292	302,8594976	0,964143447
		2020	214	302,951356	0,706384031
		2021	166	310,3394625	0,534898136
		2022	146	316,8348194	0,460807939
7	PWON (Pakuwon Jati Tbk.)	2019	570	0,375743199	1516,993526
		2020	510	0,36542443	1395,637395
		2021	464	0,398226678	1165,165535
		2022	456	0,430200313	1059,971336
8	NZIA (Nusantara Almazia Tbk.)	2019	820	-45,6964313	-17,94450849
		2020	180	231,3964278	0,77788582
		2021	157	219,6563629	0,714752798
		2022	354	205,0590498	1,726332002

Lampiran 4

Data Hasil Perhitungan Harga Saham

NO	Kode Perusahaan	tahun	Harga Saham
1	JRPT ((Jaya Real Property Tbk.)	2019	600
		2020	600
		2021	520
		2022	500
2	DMAS (Puradelta Lestari Tbk.)	2019	296
		2020	246
		2021	191
		2022	159
3	BSDE (Bumi Serpong Damai Tbk.)	2019	1225
		2020	1225
		2021	1010
		2022	920
4	RDTX (Roda Vivatex Tbk.)	2019	550
		2020	5250
		2021	6700
		2022	9275
5	GPRA (Perdana Gapuraprima Tbk.)	2019	76
		2020	75
		2021	87
		2022	99
6	KIJA (Kawasan Industri Jababeka Tbk.)	2019	292
		2020	214
		2021	166
		2022	146
7	PWON (Pakuwon Jati Tbk.)	2019	570
		2020	510
		2021	464
		2022	456
8	NZIA (Nusantara Almazia Tbk.)	2019	820
		2020	180
		2021	157
		2022	354

Lampiran 5

Hasil Olah Data Eviews 12

1. Pengujian Hipotesis

   a) Uji Chow

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	10.218497	(7,21)	0.0000
Cross-section Chi-square	47.456156	7	0.0000

Cross-section fixed effects test equation:
Dependent Variable: Y
Method: Panel Least Squares
Date: 10/21/23 Time: 13:52
Sample: 2019 2022
Periods included: 4
Cross-sections included: 8
Total panel (balanced) observations: 32

Variable	Coefficient	Std. Error	t-Statistic	Prob.
X1	0.222061	0.129222	1.718446	0.0968
X2	-1.604526	0.398305	-4.028381	0.0004
X3	0.000269	0.000161	1.673200	0.1054
C	1.415062	0.305043	4.638896	0.0001

R-squared	0.385051	Mean dependent var	2.634013
Adjusted R-squared	0.319163	S.D. dependent var	0.523215
S.E. of regression	0.431720	Akaike info criterion	1.274389
Sum squared resid	5.218698	Schwarz criterion	1.457606
Log likelihood	-16.39023	Hannan-Quinn criter.	1.335120
F-statistic	5.844067	Durbin-Watson stat	0.349213
Prob(F-statistic)	0.003126		

b) Uji Hausman

Correlated Random Effects - Hausman Test
Equation: Untitled
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	0.812113	3	0.8466

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
X1	0.095533	0.202473	0.136499	0.7722
X2	-0.830738	-1.037619	0.118807	0.5484
X3	0.000335	0.000260	0.000000	0.8614

Cross-section random effects test equation:
Dependent Variable: Y
Method: Panel Least Squares
Date: 10/21/23 Time: 13:53
Sample: 2019 2022
Periods included: 4
Cross-sections included: 8
Total panel (balanced) observations: 32

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.964833	0.651345	3.016577	0.0066
X1	0.095533	0.441922	0.216176	0.8309
X2	-0.830738	0.547956	-1.516068	0.1444
X3	0.000335	0.000520	0.643979	0.5266

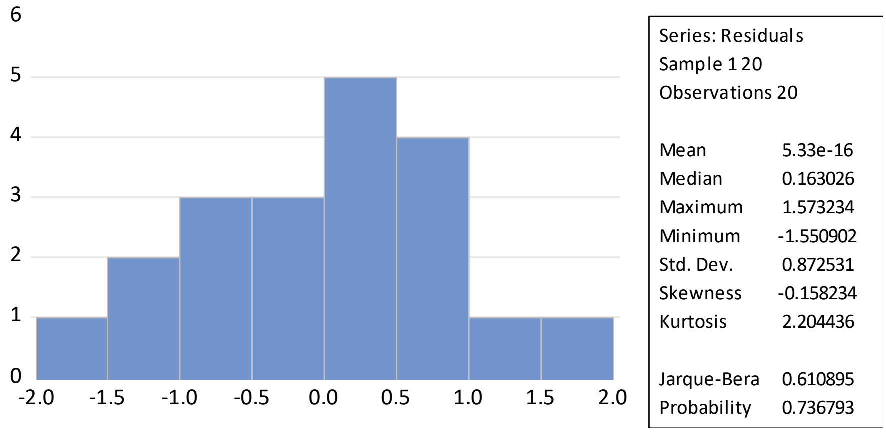
Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.860434	Mean dependent var	2.634013
Adjusted R-squared	0.793975	S.D. dependent var	0.523215
S.E. of regression	0.237488	Akaike info criterion	0.228884
Sum squared resid	1.184408	Schwarz criterion	0.732731
Log likelihood	7.337852	Hannan-Quinn criter.	0.395895
F-statistic	12.94668	Durbin-Watson stat	1.375653
Prob(F-statistic)	0.000001		

2. Uji Asumsi Klasik

a) Uji Normalitas



b) Uji Multikolineritas

Variance Inflation Factors
Date: 10/24/23 Time: 12:44
Sample: 1 20
Included observations: 20

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	2254087.	11.18880	NA
X1	497952.2	3.842434	1.174861
X2	26180709	10.87158	1.075518
X3	1.557859	1.394017	1.120136

c) Common efek model

Dependent Variable: Y
Method: Panel Least Squares
Date: 10/21/23 Time: 13:51
Sample: 2019 2022
Periods included: 4
Cross-sections included: 8
Total panel (balanced) observations: 32

Variable	Coefficient	Std. Error	t-Statistic	Prob.
X1	0.222061	0.129222	1.718446	0.0968
X2	-1.604526	0.398305	-4.028381	0.0004
X3	0.000269	0.000161	1.673200	0.1054
C	1.415062	0.305043	4.638896	0.0001

R-squared	0.385051	Mean dependent var	2.634013
Adjusted R-squared	0.319163	S.D. dependent var	0.523215
S.E. of regression	0.431720	Akaike info criterion	1.274389
Sum squared resid	5.218698	Schwarz criterion	1.457606
Log likelihood	-16.39023	Hannan-Quinn criter.	1.335120
F-statistic	5.844067	Durbin-Watson stat	0.349213
Prob(F-statistic)	0.003126		

d) Fixed efek model

Dependent Variable: Y
Method: Panel Least Squares
Date: 10/21/23 Time: 13:51
Sample: 2019 2022
Periods included: 4
Cross-sections included: 8
Total panel (balanced) observations: 32

Variable	Coefficient	Std. Error	t-Statistic	Prob.
X1	0.095533	0.441922	0.216176	0.8309
X2	-0.830738	0.547956	-1.516068	0.1444
X3	0.000335	0.000520	0.643979	0.5266
C	1.964833	0.651345	3.016577	0.0066

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.860434	Mean dependent var	2.634013
Adjusted R-squared	0.793975	S.D. dependent var	0.523215
S.E. of regression	0.237488	Akaike info criterion	0.228884
Sum squared resid	1.184408	Schwarz criterion	0.732731
Log likelihood	7.337852	Hannan-Quinn criter.	0.395895
F-statistic	12.94668	Durbin-Watson stat	1.375653
Prob(F-statistic)	0.000001		

e) Random efek model

Dependent Variable: Y
Method: Panel EGLS (Cross-section random effects)
Date: 10/21/23 Time: 13:52
Sample: 2019 2022
Periods included: 4
Cross-sections included: 8
Total panel (balanced) observations: 32
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
X1	0.202473	0.242478	0.835018	0.4108
X2	-1.037619	0.425968	-2.435908	0.0215
X3	0.000260	0.000296	0.878615	0.3871
C	1.772350	0.450172	3.937051	0.0005

Effects Specification

	S.D.	Rho
Cross-section random	0.473161	0.7988
Idiosyncratic random	0.237488	0.2012

Weighted Statistics

R-squared	0.194237	Mean dependent var	0.641147
Adjusted R-squared	0.107905	S.D. dependent var	0.241417
S.E. of regression	0.228020	Sum squared resid	1.455813
F-statistic	12.94668	Durbin-Watson stat	1.085340
Prob(F-statistic)	0.000001		

Unweighted Statistics

R-squared	0.338825	Mean dependent var	2.634013
Sum squared resid	5.610983	Durbin-Watson stat	0.281600

f) Uji Heteroskedastisitas, regresi berganda, kofisien determinasi, uji t, uji f

Heteroskedasticity Test: Breusch-Pagan-Godfrey
Null hypothesis: Homoskedasticity

F-statistic	1.684624	Prob. F(3,16)	0.2103
Obs*R-squared	4.800895	Prob. Chi-Square(3)	0.1870
Scaled explained SS	7.730694	Prob. Chi-Square(3)	0.0519

Test Equation:
Dependent Variable: RESID^2
Method: Least Squares
Date: 10/24/23 Time: 12:45
Sample: 1 20
Included observations: 20

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	10052002	5271157.	1.906982	0.0746
X1	2900469.	2477504.	1.170722	0.2589
X2	-34698476	17964342	-1.931519	0.0713
X3	-1674.962	4382.124	-0.382226	0.7073

R-squared	0.240045	Mean dependent var	3223346.
Adjusted R-squared	0.097553	S.D. dependent var	7418537.
S.E. of regression	7047402.	Akaike info criterion	34.55107
Sum squared resid	7.95E+14	Schwarz criterion	34.75022
Log likelihood	-341.5107	Hannan-Quinn criter.	34.58995
F-statistic	1.684624	Durbin-Watson stat	2.225132
Prob(F-statistic)	0.210285		

g) Regresi Sederhana

Dependent Variable: Y
Method: Panel Least Squares
Date: 12/19/23 Time: 00:28
Sample: 2019 2022
Periods included: 4
Cross-sections included: 8
Total panel (balanced) observations: 32

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	324.5521	604.0362	0.537306	0.5950
X1	877.6017	581.6376	1.508846	0.1418

R-squared	0.070535	Mean dependent var	1060.406
Adjusted R-squared	0.039552	S.D. dependent var	2057.148
S.E. of regression	2016.055	Akaike info criterion	18.11613
Sum squared resid	1.22E+08	Schwarz criterion	18.20774
Log likelihood	-287.8582	Hannan-Quinn criter.	18.14650
F-statistic	2.276617	Durbin-Watson stat	0.341305
Prob(F-statistic)	0.141799		

Dependent Variable: Y
Method: Panel Least Squares
Date: 12/19/23 Time: 00:07
Sample: 2019 2022
Periods included: 4
Cross-sections included: 8
Total panel (balanced) observations: 32

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	3504.384	974.0784	3.597641	0.0011
X2	-8869.308	3322.905	-2.669143	0.0122

R-squared	0.191904	Mean dependent var	1060.406
Adjusted R-squared	0.164968	S.D. dependent var	2057.148
S.E. of regression	1879.824	Akaike info criterion	17.97621
Sum squared resid	1.06E+08	Schwarz criterion	18.06781
Log likelihood	-285.6193	Hannan-Quinn criter.	18.00657
F-statistic	7.124322	Durbin-Watson stat	0.488988
Prob(F-statistic)	0.012152		

Dependent Variable: Y
Method: Panel Least Squares
Date: 12/19/23 Time: 00:08
Sample: 2019 2022
Periods included: 4
Cross-sections included: 8
Total panel (balanced) observations: 32

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1226.791	419.1561	2.926812	0.0065
X3	-0.598936	0.737522	-0.812092	0.4231

R-squared	0.021510	Mean dependent var	1060.406
Adjusted R-squared	-0.011106	S.D. dependent var	2057.148
S.E. of regression	2068.540	Akaike info criterion	18.16754
Sum squared resid	1.28E+08	Schwarz criterion	18.25914
Log likelihood	-288.6806	Hannan-Quinn criter.	18.19790
F-statistic	0.659494	Durbin-Watson stat	0.313477
Prob(F-statistic)	0.423136		

h) Uji heteroskedastisitas

Heteroskedasticity Test: Breusch-Pagan-Godfrey
Null hypothesis: Homoskedasticity

F-statistic	1.684624	Prob. F(3,16)	0.2103
Obs*R-squared	4.800895	Prob. Chi-Square(3)	0.1870
Scaled explained SS	7.730694	Prob. Chi-Square(3)	0.0519

Test Equation:
Dependent Variable: RESID^2
Method: Least Squares
Date: 10/24/23 Time: 12:45
Sample: 1 20
Included observations: 20

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	10052002	5271157.	1.906982	0.0746
X1	2900469.	2477504.	1.170722	0.2589
X2	-34698476	17964342	-1.931519	0.0713
X3	-1674.962	4382.124	-0.382226	0.7073

R-squared	0.240045	Mean dependent var	3223346.
Adjusted R-squared	0.097553	S.D. dependent var	7418537.
S.E. of regression	7047402.	Akaike info criterion	34.55107
Sum squared resid	7.95E+14	Schwarz criterion	34.75022
Log likelihood	-341.5107	Hannan-Quinn criter.	34.58995
F-statistic	1.684624	Durbin-Watson stat	2.225132
Prob(F-statistic)	0.210285		

i) Uji analisis deskriptif

	X1	X2	X3	Y
Mean	0.838483	0.275554	277.8007	1060.406
Median	0.605811	0.273344	0.746319	460.0000
Maximum	2.363701	0.475628	1516.994	9275.000
Minimum	0.157052	0.046613	-17.94451	75.00000
Std. Dev.	0.622543	0.101606	503.7420	2057.148
Skewness	1.243064	-0.088347	1.354419	2.994574
Kurtosis	3.194136	2.305289	3.124839	10.93913
Jarque-Bera	8.291362	0.685127	9.804523	131.8663
Probability	0.015833	0.709948	0.007430	0.000000
Sum	26.83146	8.817743	8889.623	33933.00
Sum Sq. Dev.	12.01434	0.320036	7866435.	1.31E+08
Observations	32	32	32	32

Lampiran 6

Laporan keuangan JRPT ((Jaya Real Property Tbk.) 2019-2022

(In Thousand Rupiah, Unless Otherwise Stated)

	Catatan/ *Note*	2020 Rp	2019 Rp	
ASET				***ASSETS***
Aset Lancar				***Current Assets***
Kas dan Setara Kas	4, 34, 35	1,009,019,620	814,040,955	*Cash and Cash Equivalents*
Piutang Usaha	5, 32, 34			*Trade Receivables*
Pihak Berelasi		810,228	796,454	*Related Parties*
Pihak Ketiga		28,432,882	96,987,951	*Third Parties*
Aset Keuangan Lancar Lainnya	34	7,787,904	6,083,026	*Other Current Financial Assets*
Persediaan	6	2,880,962,046	2,850,655,652	*Inventories*
Uang Muka Investasi	7	154,731,387	1,000	*Advance for Investments*
Biaya Dibayar di Muka		6,733,744	4,951,672	*Prepaid Expenses*
Pajak Dibayar di Muka	31.a	100,692,922	109,320,655	*Prepaid Taxes*
Total Aset Lancar		**4,189,170,733**	**3,882,837,365**	***Total Current Assets***
Aset Tidak Lancar				***Non Current Assets***
Investasi Pada Entitas Asosiasi dan Ventura Bersama	8, 32	1,002,704,368	1,114,225,454	*Investment in Associates and Joint Venture*
Piutang Pihak Berelasi - Non Usaha	32, 34	1,579,383	1,520,261	*Due from Related Parties - Non Trade*
Uang Muka Pembelian Tanah		10,000,000	10,000,000	*Advance for Land Acquisition*
Tanah untuk Pengembangan	9	4,727,797,427	4,736,425,797	*Land for Development*
Properti Investasi	10	950,942,381	870,885,941	*Investment Properties*
Aset Tetap	11	160,171,913	150,078,346	*Fixed Assets*
Aset Hak Guna	12	1,390,328	--	*Rights of Use Assets*
Aset Keuangan Tidak Lancar Lainnya	13, 32, 34	357,084,226	295,267,104	*Other Non Current Financial Assets*
Aset Non Keuangan Tidak Lancar Lainnya		80,680,506	103,694,832	*Other Non Current Non Financial Assets*
Total Aset Tidak Lancar		**7,292,350,532**	**7,282,097,735**	***Total Non Current Assets***
TOTAL ASET		**11,481,521,265**	**11,164,935,100**	***TOTAL ASSETS***
LIABILITAS DAN EKUITAS				***LIABILITIES AND EQUITY***
LIABILITAS				***LIABILITIES***
Liabilitas Jangka Pendek				***Current Liabilities***
Utang Usaha	14, 34			*Trade Payables*
Pihak Berelasi	32	6,597,986	4,329,026	*Related Parties*
Pihak Ketiga		68,025,073	85,105,477	*Third Parties*
Liabilitas Keuangan Jangka Pendek Lainnya	15, 34	34,915,028	24,006,127	*Other Current Financial Liabilities*
Beban Akrual	16, 34	180,723,847	158,701,291	*Accrued Expenses*
Utang Pajak	31.c	119,365,554	63,968,640	*Tax Payables*
Liabilitas Imbalan Kerja Jangka Pendek	34	104,600,277	132,267,067	*Short Term Employee Benefits Liabilities*
Uang Muka Penjualan	17, 32	2,624,096,054	2,804,314,249	*Advances from Customers*
Utang Pihak Berelasi - Non Usaha	32, 34	258,234	215,490	*Due to Related Parties - Non Trade*
Bagian Liabilitas Jangka Panjang yang Jatuh Tempo Dalam Satu Tahun:				*Current Portion of Long Term Liabilities:*
Utang Bank	18, 34	2,000,000	5,700,000	*Bank Loans*
Liabilitas Sewa	12	1,269,238	--	*Lease Liabilities*
Pendapatan Diterima di Muka dan Setoran Jaminan	19, 32	102,958,647	107,160,990	*Unearned Revenue and Customers Deposits*
Total Liabilitas Jangka Pendek		**3,244,809,938**	**3,385,768,357**	***Total Current Liabilities***
Liabilitas Jangka Panjang				***Non Current Liabilities***
Liabilitas Jangka Panjang - Setelah Dikurangi Bagian yang Jatuh Tempo Dalam Satu Tahun:				*Long Term Liabilities - Net of Current Portion:*
Utang Bank	18, 34	15,149,707	15,553,060	*Bank Loans*
Liabilitas Sewa	12	368,416	--	*Lease Liabilities*
Pendapatan Diterima di Muka dan Setoran Jaminan	19, 32	302,123,512	321,925,444	*Unearned Revenue and Customers Deposits*
Liabilitas Imbalan Kerja Jangka Panjang	20, 32	43,985,309	39,190,323	*Long Term Employee Benefits Liabilities*
Total Liabilitas Jangka Panjang		**361,626,944**	**376,668,827**	***Total Non Current Liabilities***
TOTAL LIABILITAS		**3,606,436,882**	**3,762,437,184**	***TOTAL LIABILITIES***
EKUITAS				***EQUITY***
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk:				***Equity Attributable to Owners of the Parent:***
Modal Saham - nilai nominal Rp20 (angka penuh)				*Capital Stock - par value Rp20 (full amount)*
Modal Dasar - 25.000.000.000 saham				*Authorized Capital - 25,000,000,000 shares*
Modal Ditempatkan dan Disetor Penuh - 13.750.000.000 saham	21	275,000,000	275,000,000	*Issued and Fully Paid - 13,750,000,000 shares*
Tambahan Modal Disetor - Neto	22	703,770,243	703,770,243	*Additional Paid in Capital - Net*
Saldo Laba				*Retained Earnings*
Telah Ditentukan Penggunaannya		55,000,000	55,000,000	*Appropriated*
Belum Ditentukan Penggunaannya		6,563,042,546	6,057,628,179	*Unappropriated*
Saham Treasuri	21	(65,586,758)	(3,405,946)	*Treasury Stocks*
		7,531,226,031	7,087,992,476	
Kepentingan Nonpengendali	24	343,858,352	314,505,440	***Non-Controlling Interest***
TOTAL EKUITAS		**7,875,084,383**	**7,402,497,916**	***TOTAL EQUITY***
TOTAL LIABILITAS DAN EKUITAS		**11,481,521,265**	**11,164,935,100**	***TOTAL LIABILITIES AND EQUITY***

(In Thousand Rupiah, Unless Otherwise Stated)

	Catatan/ *Note*	2020 Rp	2019 Rp	
PENDAPATAN USAHA	25, 32	2,184,941,986	2,423,269,696	***REVENUES***
BEBAN POKOK PENJUALAN DAN BEBAN LANGSUNG	26	(1,024,060,615)	(1,024,472,640)	***COST OF REVENUES AND DIRECT EXPENSES***
LABA BRUTO		1,160,881,371	1,398,797,056	***GROSS PROFIT***
Beban Usaha	27	(332,070,847)	(373,862,407)	*Operating Expenses*
Penghasilan Lainnya - Neto	28	268,580,310	48,865,510	*Other Income - Net*
LABA USAHA		1,097,390,834	1,073,800,159	***INCOME FROM OPERATION***
Pendapatan Keuangan	29	49,259,886	64,202,536	*Financial Income*
Beban Pajak Final	30	(64,198,959)	(77,607,929)	*Final Tax Expense*
Beban Keuangan		(7,687,478)	(2,635,366)	*Financial Charge*
Bagian Rugi Entitas Asosiasi dan Ventura Bersama - Neto	8	(7,685,688)	(2,052,586)	*Share of Loss of Associates and Joint Venture - Net*
LABA SEBELUM PAJAK PENGHASILAN		1,067,078,595	1,055,706,814	***INCOME BEFORE INCOME TAX***
BEBAN PAJAK PENGHASILAN	31.b	(53,660,442)	(18,504,977)	***INCOME TAX EXPENSES***
LABA TAHUN BERJALAN		**1,013,418,153**	**1,037,201,837**	***INCOME FOR THE YEAR***
PENGHASILAN KOMPREHENSIF LAIN				***OTHER COMPREHENSIVE INCOME***
Pos yang Tidak akan Direklasifikasi ke Laba Rugi				***Item That Will Not Reclassified to Profit and Loss***
Pengukuran Kembali atas Program Imbalan Pasti	20	(2,024,082)	(1,705,162)	*Remeasurement of Defined Benefits Plan*
Pajak Penghasilan Terkait		--	--	*Related Income Tax*
Total Penghasilan Komprehensif Lain		**(2,024,082)**	**(1,705,162)**	*Total Other Comprehensive Income*
LABA KOMPREHENSIF TAHUN BERJALAN		**1,011,394,071**	**1,035,496,675**	***COMPREHENSIVE INCOME FOR THE YEAR***
Laba Tahun Berjalan yang Dapat Diatribusikan kepada:				*Income for the Year Attributable to:*
Pemilik Entitas Induk		924,905,073	1,016,858,196	*Owners of the Parent*
Kepentingan Nonpengendali		88,513,080	20,343,641	*Non-Controlling Interest*
Total		**1,013,418,153**	**1,037,201,837**	***Total***
Laba Komprehensif Tahun Berjalan yang Dapat Diatribusikan kepada:				*Comprehensive Income for the Year Attributable to:*
Pemilik Entitas Induk		922,918,043	1,015,200,341	*Owners of the Parent*
Kepentingan Nonpengendali	24	88,476,028	20,296,334	*Non-Controlling Interest*
Total		**1,011,394,071**	**1,035,496,675**	***Total***
LABA PER SAHAM (Rupiah Penuh)				***EARNINGS PER SHARE (Full Rupiah)***
Dasar	33	74.40	73.95	*Basic*

(In Thousand Rupiah, Unless Otherwise Stated)

No/ ***No***	**Pihak-pihak Berelasi/** ***Related Parties***	**Hubungan/** ***Relationship***	**Jenis Akun atau Transaksi/** ***Account's Category or Transaction***
14.	PT Shinta Kurnia Alam	Entitas Asosiasi/*Associate*	Investasi yang Diukur Pada Nilai Wajar Melalui Penghasilan Komprehensif Lain, Piutang Pihak Berelasi Non Usaha, Utang Pihak Berelasi Non Usaha/ *Investment at Fair Value Through Other Comprehensive Income, Due from Related Party Non - Trade, Due to Related Party Non – Trade*
15.	PT Dian Prima Kusuma	Entitas Asosiasi/*Associate*	Utang Pihak Berelasi Non Usaha, Investasi yang Diukur Pada Nilai Wajar Melalui Penghasilan Komprehensif Lain/ *Due to Related Party Non – Trade, Investment at Fair Value Through Other Comprehensive Income*
16.	Yayasan Pendidikan Jaya	Entitas Sepengendali/ *Entity Under Common Control*	Piutang Usaha, Pendapatan Usaha/ *Trade Receivables, Revenues*
17.	PT Jaya Binara Mediktama	Entitas Asosiasi/*Associate*	Investasi pada Entitas Asosiasi, Piutang Usaha, Piutang Pihak Berelasi Non Usaha, Uang Muka Penjualan, Pendapatan Usaha/ *Investment in Associates, Trade Receivables, Due from Related Party Non – Trade, Advances from Customers, Revenues*
18.	KSO Pembangunan Jaya Property	Ventura Bersama/*Joint Venture*	Investasi pada Entitas Asosiasi/ *Investment in Associates*
19.	PT Jaya Gas Indonesia	Entitas Sepengendali/ *Entity Under Common Control*	Utang Usaha/ *Trade Payables*
20.	PT Bukit Semarang Jaya Metro	Entitas Sepengendali/ *Entity Under Common Control*	Piutang Pihak Berelasi Non Usaha/ *Due from Related Party Non – Trade*
21.	PT Mitsubishi Jaya Elevator		Utang Usaha/ *Trade Payables*
22.	Dewan Komisaris dan Dewan Direksi/*Board of Commisioners and Board of Directors*	Personel Manajemen Kunci/*Key Management Personnel*	Kompensasi dan Remunerasi/ *Compensation and Remuneration*

33. Laba per Saham / *33. Earnings per Share*

	2020	2019	
Laba Tahun Berjalan yang Dapat Diatribusikan kepada Pemilik Entitas Induk	924,905,073	1,016,858,196	*Income for the Year Attributable to Owners of the Parent Entity*
Jumlah Saham Beredar (Lembar)			*Number of Shares Outstanding (Share)*
Awal Tahun	13,743,893,900	13,750,000,000	*Beginning of the Year*
Pembelian Saham Treasuri,			*Purchase of Treasury Stock,*
Januari sampai dengan Desember 2020	(128,381,800)	--	*January until December 2020*
Akhir Desember 2019	--	(6,106,100)	*At the End December 2019*
Akhir Tahun	13,615,512,100	13,743,893,900	*Ending of the Year*
Rata-rata Tertimbang Jumlah Saham Beredar	12,431,937,423	13,749,815,981	*Weighted Average Number of Shares Outstanding*
Laba per Saham Dasar (Rupiah Penuh)	**74.40**	**73.95**	***Basic Earnings per Share (Full Rupiah)***

Pada setiap tanggal pelaporan, tidak ada efek berpotensi saham yang dapat menimbulkan pengaruh dilusi pada laba bersih per saham Perusahaan.

As of each reporting date, there were no dilutive potential ordinary shares that would give rise to a dilution of net income per share of the Company.

PT JAYA REAL PROPERTY Tbk
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
Per 31 Desember 2021 dan 2020
(Dalam Ribuan Rupiah, Kecuali Dinyatakan Lain)

PT JAYA REAL PROPERTY Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
As of December 31, 2021 and 2020
(In Thousand Rupiah, Unless Otherwise Stated)

	Catatan/ *Note*	2021 Rp	2020* Rp	
ASET				***ASSETS***
Aset Lancar				***Current Assets***
Kas dan Setara Kas	4, 34, 35	546,059,814	1,009,019,620	*Cash and Cash Equivalents*
Piutang Usaha	5, 32, 34			*Trade Receivables*
Pihak Berelasi		603,640	810,228	*Related Parties*
Pihak Ketiga		31,787,722	28,432,882	*Third Parties*
Aset Keuangan Lancar Lainnya	34	9,030,329	7,787,904	*Other Current Financial Assets*
Persediaan	6	2,681,835,373	2,880,962,046	*Inventories*
Biaya Dibayar di Muka		7,597,088	6,733,744	*Prepaid Expenses*
Pajak Dibayar di Muka	31.a	96,050,014	100,692,922	*Prepaid Taxes*
Total Aset Lancar		**3,372,963,980**	**4,034,439,346**	***Total Current Assets***
Aset Tidak Lancar				***Non Current Assets***
Uang Muka Investasi	7	731,783,193	154,731,387	*Advance for Investments*
Investasi Pada Entitas Asosiasi dan Ventura Bersama	8, 32	1,043,009,788	1,002,704,368	*Investment in Associates and Joint Venture*
Piutang Pihak Berelasi - Non Usaha	32, 34	1,882,784	1,579,383	*Due from Related Parties - Non Trade*
Uang Muka Pembelian Tanah		500,000	10,000,000	*Advance for Land Acquisition*
Tanah untuk Pengembangan	9	4,830,813,685	4,727,797,427	*Land for Development*
Properti Investasi	10	1,084,859,393	950,942,381	*Investment Properties*
Aset Tetap	11	164,334,238	160,171,913	*Fixed Assets*
Aset Hak Guna	12	149,194	1,390,328	*Rights of Use Assets*
Aset Keuangan Tidak Lancar Lainnya	13, 32, 34	440,050,262	357,084,226	*Other Non Current Financial Assets*
Aset Non Keuangan Tidak Lancar Lainnya		77,801,317	80,680,506	*Other Non Current Non Financial Assets*
Total Aset Tidak Lancar		**8,375,183,854**	**7,447,081,919**	***Total Non Current Assets***
TOTAL ASET		**11,748,147,834**	**11,481,521,265**	***TOTAL ASSETS***
LIABILITAS DAN EKUITAS				***LIABILITIES AND EQUITY***
LIABILITAS				***LIABILITIES***
Liabilitas Jangka Pendek				***Current Liabilities***
Utang Usaha	14, 32, 34			*Trade Payables*
Pihak Berelasi		2,556,826	6,597,986	*Related Parties*
Pihak Ketiga		65,843,922	68,025,073	*Third Parties*
Liabilitas Keuangan Jangka Pendek Lainnya	15, 34	25,347,566	34,915,028	*Other Current Financial Liabilities*
Beban Akrual	16, 34	210,364,851	180,723,847	*Accrued Expenses*
Utang Pajak	31.c	47,169,904	119,365,554	*Tax Payables*
Liabilitas Imbalan Kerja Jangka Pendek	34	89,401,218	104,600,277	*Short Term Employee Benefits Liabilities*
Uang Muka Penjualan	17, 32	2,731,810,363	2,624,096,054	*Advances from Customers*
Utang Pihak Berelasi - Non Usaha	32, 34	1,152,397	258,234	*Due to Related Parties - Non Trade*
Bagian Liabilitas Jangka Panjang yang Jatuh Tempo Dalam Satu Tahun:				*Current Portion of Long Term Liabilities:*
Utang Bank	18, 34	5,700,000	2,000,000	*Bank Loans*
Liabilitas Sewa	12, 34	353,359	1,269,238	*Lease Liabilities*
Pendapatan Diterima di Muka dan Setoran Jaminan	19, 32	103,508,539	102,958,647	*Unearned Revenue and Customers Deposits*
Total Liabilitas Jangka Pendek		**3,283,208,945**	**3,244,809,938**	***Total Current Liabilities***
Liabilitas Jangka Panjang				***Non Current Liabilities***
Liabilitas Jangka Panjang - Setelah Dikurangi Bagian yang Jatuh Tempo Dalam Satu Tahun:				*Long Term Liabilities - Net of Current Portion:*
Utang Bank	18, 34	10,502,373	15,149,707	*Bank Loans*
Liabilitas Sewa	12, 34	--	368,416	*Lease Liabilities*
Pendapatan Diterima di Muka dan Setoran Jaminan	19, 32	266,580,807	302,123,512	*Unearned Revenue and Customers Deposits*
Liabilitas Imbalan Kerja Jangka Panjang	20, 32	34,062,525	43,985,309	*Long Term Employee Benefits Liabilities*
Total Liabilitas Jangka Panjang		**311,145,705**	**361,626,944**	***Total Non Current Liabilities***
TOTAL LIABILITAS		**3,594,354,650**	**3,606,436,882**	***TOTAL LIABILITIES***
EKUITAS				***EQUITY***
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk:				***Equity Attributable to Owners of the Parent:***
Modal Saham - nilai nominal Rp20 (angka penuh)				*Capital Stock - par value Rp20 (full amount)*
Modal Dasar - 25.000.000.000 saham				*Authorized Capital - 25,000,000,000 shares*
Modal Ditempatkan dan Disetor Penuh - 13.750.000.000 saham	21	275,000,000	275,000,000	*Issued and Fully Paid - 13,750,000,000 shares*
Tambahan Modal Disetor - Neto	22	703,770,243	703,770,243	*Additional Paid in Capital - Net*
Saldo Laba				*Retained Earnings*
Telah Ditentukan Penggunaannya		55,000,000	55,000,000	*Appropriated*
Belum Ditentukan Penggunaannya		7,034,947,128	6,563,042,546	*Unappropriated*
Saham Treasuri	21	(206,546,516)	(65,586,758)	*Treasury Stocks*
		7,862,170,855	7,531,226,031	
Kepentingan Nonpengendali	24	291,622,329	343,858,352	***Non-Controlling Interest***
TOTAL EKUITAS		**8,153,793,184**	**7,875,084,383**	***TOTAL EQUITY***
TOTAL LIABILITAS DAN EKUITAS		**11,748,147,834**	**11,481,521,265**	***TOTAL LIABILITIES AND EQUITY***

*) Reklasifikasi di Catatan 39

**) As reclassification in Note39*

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan

The accompanying notes form an integral part of these consolidated financial statements

PT JAYA REAL PROPERTY Tbk
DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun-tahun yang Berakhir pada Tanggal 31 Desember 2021 dan 2020
(Dalam Ribuan Rupiah, Kecuali Dinyatakan Lain)

PT JAYA REAL PROPERTY Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the Years Ended December 31, 2021 and 2020
(In Thousand Rupiah, Unless Otherwise Stated)

	Catatan/ *Note*	2021 Rp	2020 Rp	
PENDAPATAN USAHA	25, 32	2,174,343,050	2,184,941,986	***REVENUES***
BEBAN POKOK PENJUALAN DAN BEBAN LANGSUNG	26	(1,043,490,358)	(1,024,060,615)	***COST OF REVENUES AND DIRECT EXPENSES***
LABA BRUTO		1,130,852,692	1,160,881,371	***GROSS PROFIT***
Beban Usaha	27	(313,488,867)	(332,070,847)	*Operating Expenses*
Penghasilan Lainnya - Neto	28	20,245,705	268,580,310	*Other Income - Net*
LABA USAHA		837,609,530	1,097,390,834	***INCOME FROM OPERATION***
Pendapatan Keuangan	29	34,466,609	49,259,886	*Financial Income*
Beban Pajak Final	30	(61,887,740)	(64,198,959)	*Final Tax Expense*
Beban Keuangan		(2,636,774)	(7,687,478)	*Financial Charge*
Bagian Rugi Entitas Asosiasi dan Ventura Bersama - Neto	8	(9,734,581)	(7,685,688)	*Share of Loss of Associates and Joint Venture - Net*
LABA SEBELUM PAJAK PENGHASILAN		797,817,044	1,067,078,595	***INCOME BEFORE INCOME TAX***
BEBAN PAJAK PENGHASILAN	31.b	(11,090,735)	(53,660,442)	***INCOME TAX EXPENSES***
LABA TAHUN BERJALAN		**786,726,309**	**1,013,418,153**	***INCOME FOR THE YEAR***
PENGHASILAN KOMPREHENSIF LAIN				***OTHER COMPREHENSIVE INCOME***
Pos yang Tidak akan Direklasifikasi ke Laba Rugi				***Item That Will Not Reclassified to Profit and Loss***
Pengukuran Kembali atas Program Imbalan Pasti	20	1,021,685	(2,024,082)	*Remeasurement of Defined Benefits Plan*
Pajak Penghasilan Terkait		--	--	*Related Income Tax*
Total Penghasilan Komprehensif Lain		**1,021,685**	**(2,024,082)**	*Total Other Comprehensive Income*
LABA KOMPREHENSIF TAHUN BERJALAN		**787,747,994**	**1,011,394,071**	***COMPREHENSIVE INCOME FOR THE YEAR***
Laba Tahun Berjalan yang Dapat Diatribusikan kepada:				*Income for the Year Attributable to:*
Pemilik Entitas Induk		768,912,755	924,905,073	*Owners of the Parent*
Kepentingan Nonpengendali		17,813,554	88,513,080	*Non-Controlling Interest*
Total		**786,726,309**	**1,013,418,153**	***Total***
Laba Komprehensif Tahun Berjalan yang Dapat Diatribusikan kepada:				*Comprehensive Income for the Year Attributable to:*
Pemilik Entitas Induk		769,893,957	922,918,043	*Owners of the Parent*
Kepentingan Nonpengendali	24	17,854,037	88,476,028	*Non-Controlling Interest*
Total		**787,747,994**	**1,011,394,071**	***Total***
LABA PER SAHAM (Rupiah Penuh)				***EARNINGS PER SHARE (Full Rupiah)***
Dasar	33	70.89	74.40	*Basic*

(In Thousand Rupiah, Unless Otherwise Stated)

No/ *No*	**Pihak-pihak Berelasi/ *Related Parties***	**Hubungan/ *Relationship***	**Jenis Akun atau Transaksi/ *Account's Category or Transaction***
14.	PT Dian Prima Kusuma	Entitas Asosiasi/*Associate*	Utang Pihak Berelasi Non Usaha, Investasi yang Diukur Pada Nilai Wajar Melalui Penghasilan Komprehensif Lain/ *Due to Related Party Non – Trade, Investment at Fair Value Through Other Comprehensive Income*
15.	Yayasan Pendidikan Jaya	Entitas Sepengendali/ *Entity Under Common Control*	Piutang Usaha, Pendapatan Usaha/ *Trade Receivables, Revenues*
16.	PT Jaya Binara Mediktama	Entitas Asosiasi/*Associate*	Investasi pada Entitas Asosiasi, Piutang Usaha, Piutang Pihak Berelasi Non Usaha, Uang Muka Penjualan, Pendapatan Usaha/ *Investment in Associates, Trade Receivables, Due from Related Party Non – Trade, Advances from Customers, Revenues*
17.	KSO Pembangunan Jaya Property	Ventura Bersama/*Joint Venture*	Investasi pada Entitas Asosiasi/ *Investment in Associates*
18.	PT Jaya Gas Indonesia	Entitas Sepengendali/ *Entity Under Common Control*	Utang Usaha/ *Trade Payables*
19.	PT Bukit Semarang Jaya Metro	Entitas Sepengendali/ *Entity Under Common Control*	Piutang Pihak Berelasi Non Usaha, Investasi pada Entitas Asosiasi/ *Due from Related Party Non – Trade, Investment in Associates*
20.	PT Mitsubishi Jaya Elevator	Entitas Sepengendali/ *Entity Under Common Control*	Utang Usaha/ *Trade Payables*
21.	PT Aviary Jaya Lestari	Entitas Sepengendali/ *Entity Under Common Control*	Investasi pada Entitas Asosiasi/ *Investment in Associates*
22.	Dewan Komisaris dan Dewan Direksi/*Board of Commisioners and Board of Directors*	Personel Manajemen Kunci/*Key Management Personnel*	Kompensasi dan Remunerasi/ *Compensation and Remuneration*

33. Laba per Saham / *33. Earnings per Share*

	2021	**2020**	
Laba Tahun Berjalan yang Dapat Diatribusikan kepada Pemilik Entitas Induk	768,912,755	924,905,073	*Income for the Year Attributable to Owners of the Parent Entity*
Jumlah Saham Beredar (Lembar)			*Number of Shares Outstanding (Share)*
Awal Tahun	13,615,512,100	13,743,893,900	*Beginning of the Year*
Pembelian Saham Treasuri,			*Purchase of Treasury Stock,*
Januari sampai dengan Desember 2021	(281,139,000)	--	*January until December 2021*
Akhir Desember 2020	--	(128,381,800)	*At the End December 2020*
Akhir Tahun	13,334,373,100	13,615,512,100	*Ending of the Year*
Rata-rata Tertimbang Jumlah Saham Beredar	10,847,255,755	12,431,937,423	*Weighted Average Number of Shares Outstanding*
Laba per Saham Dasar (Rupiah Penuh)	**70.89**	**74.40**	***Basic Earnings per Share (Full Rupiah)***

Pada setiap tanggal pelaporan, tidak ada efek berpotensi saham yang dapat menimbulkan pengaruh dilusi pada laba bersih per saham Perusahaan.

As of each reporting date, there were no dilutive potential ordinary shares that would give rise to a dilution of net income per share of the Company.

PT JAYA REAL PROPERTY Tbk
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
Per 31 Desember 2022 dan 2021
(Dalam Ribuan Rupiah, Kecuali Dinyatakan Lain)

PT JAYA REAL PROPERTY Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
As of December 31, 2022 and 2021
(In Thousand Rupiah, Unless Otherwise Stated)

	Catatan/ *Note*	2022 Rp	2021 Rp	
ASET				***ASSETS***
Aset Lancar				***Current Assets***
Kas dan Setara Kas	4, 34, 35	621,060,876	546,059,814	*Cash and Cash Equivalents*
Piutang Usaha	5, 32, 34			*Trade Receivables*
Pihak Berelasi		721,793	603,640	*Related Parties*
Pihak Ketiga		25,027,624	31,787,722	*Third Parties*
Aset Keuangan Lancar Lainnya	34	7,559,617	9,030,329	*Other Current Financial Assets*
Persediaan	6	2,664,277,778	2,681,835,373	*Inventories*
Biaya Dibayar di Muka		11,221,927	7,597,088	*Prepaid Expenses*
Pajak Dibayar di Muka	31.a	90,597,818	96,050,014	*Prepaid Taxes*
Total Aset Lancar		**3,420,467,433**	**3,372,963,980**	***Total Current Assets***
Aset Tidak Lancar				***Non Current Assets***
Uang Muka Investasi	7, 32	2,800,000	731,783,193	*Advance for Investments*
Investasi Pada Entitas Asosiasi dan Ventura Bersama	8, 32	2,042,131,174	1,043,009,788	*Investment in Associates and Joint Venture*
Piutang Pihak Berelasi - Non Usaha	32, 34	2,357,404	1,882,784	*Due from Related Parties - Non Trade*
Uang Muka Pembelian Tanah		500,000	500,000	*Advance for Land Acquisition*
Tanah untuk Pengembangan	9	4,834,499,565	4,830,813,685	*Land for Development*
Properti Investasi	10	1,262,552,359	1,084,859,393	*Investment Properties*
Aset Tetap	11	202,286,989	164,334,238	*Fixed Assets*
Aset Hak Guna	12	1,984,362	149,194	*Rights of Use Assets*
Aset Keuangan Tidak Lancar Lainnya	13, 32, 34	406,582,037	440,050,262	*Other Non Current Financial Assets*
Aset Non Keuangan Tidak Lancar Lainnya		75,639,177	77,801,317	*Other Non Current Non Financial Assets*
Total Aset Tidak Lancar		**8,831,333,067**	**8,375,183,854**	***Total Non Current Assets***
TOTAL ASET		**12,251,800,500**	**11,748,147,834**	***TOTAL ASSETS***
LIABILITAS DAN EKUITAS				***LIABILITIES AND EQUITY***
LIABILITAS				***LIABILITIES***
Liabilitas Jangka Pendek				***Current Liabilities***
Utang Usaha	14, 32, 34			*Trade Payables*
Pihak Berelasi		2,437,722	2,556,826	*Related Parties*
Pihak Ketiga		77,184,677	65,843,922	*Third Parties*
Liabilitas Keuangan Jangka Pendek Lainnya	15, 34	29,795,385	25,347,566	*Other Current Financial Liabilities*
Beban Akrual	16, 34	208,388,522	210,364,851	*Accrued Expenses*
Utang Pajak	31.c	54,169,382	47,169,904	*Tax Payables*
Liabilitas Imbalan Kerja Jangka Pendek	34	103,689,643	89,401,218	*Short Term Employee Benefits Liabilities*
Uang Muka Penjualan	17, 32	2,743,007,708	2,731,810,363	*Advances from Customers*
Utang Pihak Berelasi - Non Usaha	32, 34	1,588,930	1,152,397	*Due to Related Parties - Non Trade*
Bagian Liabilitas Jangka Panjang yang Jatuh Tempo Dalam Satu Tahun:				*Current Portion of Long Term Liabilities:*
Utang Bank	18, 34	10,505,632	5,700,000	*Bank Loans*
Liabilitas Sewa	12, 34	953,652	353,359	*Lease Liabilities*
Pendapatan Diterima di Muka dan Setoran Jaminan	19, 32	158,429,208	103,508,539	*Unearned Revenue and Customers Deposits*
Total Liabilitas Jangka Pendek		**3,390,150,461**	**3,283,208,945**	***Total Current Liabilities***
Liabilitas Jangka Panjang				***Non Current Liabilities***
Liabilitas Jangka Panjang - Setelah Dikurangi Bagian yang Jatuh Tempo Dalam Satu Tahun:				*Long Term Liabilities - Net of Current Portion:*
Utang Bank	18, 34	--	10,502,373	*Bank Loans*
Liabilitas Sewa	12, 34	1,261,723	--	*Lease Liabilities*
Pendapatan Diterima di Muka dan Setoran Jaminan	19, 32	198,283,911	266,580,807	*Unearned Revenue and Customers Deposits*
Liabilitas Imbalan Kerja Jangka Panjang	20, 32	30,058,732	34,062,525	*Long Term Employee Benefits Liabilities*
Total Liabilitas Jangka Panjang		**229,604,366**	**311,145,705**	***Total Non Current Liabilities***
TOTAL LIABILITAS		**3,619,754,827**	**3,594,354,650**	***TOTAL LIABILITIES***
EKUITAS				***EQUITY***
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk:				***Equity Attributable to Owners of the Parent:***
Modal Saham - nilai nominal Rp20 (angka penuh)				*Capital Stock - par value Rp20 (full amount)*
Modal Dasar - 25.000.000.000 saham				*Authorized Capital - 25,000,000,000 shares*
Modal Ditempatkan dan Disetor Penuh - 13.750.000.000 saham	21	275,000,000	275,000,000	*Issued and Fully Paid - 13,750,000,000 shares*
Tambahan Modal Disetor - Neto	22	703,770,243	703,770,243	*Additional Paid in Capital - Net*
Saldo Laba				*Retained Earnings*
Telah Ditentukan Penggunaannya		55,000,000	55,000,000	*Appropriated*
Belum Ditentukan Penggunaannya		7,639,781,162	7,034,947,128	*Unappropriated*
Saham Treasuri	21	(333,295,652)	(206,546,516)	*Treasury Stocks*
		8,340,255,753	7,862,170,855	
Kepentingan Nonpengendali	24	291,789,920	291,622,329	***Non-Controlling Interest***
TOTAL EKUITAS		**8,632,045,673**	**8,153,793,184**	***TOTAL EQUITY***
TOTAL LIABILITAS DAN EKUITAS		**12,251,800,500**	**11,748,147,834**	***TOTAL LIABILITIES AND EQUITY***

(In Thousand Rupiah, Unless Otherwise Stated)

	Catatan/ *Note*	2022 Rp	2021 Rp	
PENDAPATAN USAHA	25, 32	2,258,974,450	2,174,343,050	***REVENUES***
BEBAN POKOK PENJUALAN DAN BEBAN LANGSUNG	26	(959,311,542)	(1,043,490,358)	***COST OF REVENUES AND DIRECT EXPENSES***
LABA BRUTO		1,299,662,908	1,130,852,692	***GROSS PROFIT***
Beban Usaha	27	(341,171,653)	(313,488,867)	*Operating Expenses*
Penghasilan Lainnya - Neto	28	6,582,949	20,245,705	*Other Income - Net*
LABA USAHA		965,074,204	837,609,530	***INCOME FROM OPERATION***
Pendapatan Keuangan	29	22,151,274	34,466,609	*Financial Income*
Beban Pajak Final	30	(67,741,930)	(61,887,740)	*Final Tax Expense*
Beban Keuangan		(2,679,327)	(2,636,774)	*Financial Charge*
Bagian Rugi Entitas Asosiasi dan Ventura Bersama - Neto	8	(23,942,498)	(9,734,581)	*Share of Loss of Associates and Joint Venture - Net*
LABA SEBELUM PAJAK PENGHASILAN		892,861,723	797,817,044	***INCOME BEFORE INCOME TAX***
BEBAN PAJAK PENGHASILAN	31.b	(13,088,829)	(11,090,735)	***INCOME TAX EXPENSES***
LABA TAHUN BERJALAN		**879,772,894**	**786,726,309**	***INCOME FOR THE YEAR***
PENGHASILAN KOMPREHENSIF LAIN				***OTHER COMPREHENSIVE INCOME***
Pos yang Tidak akan Direklasifikasi ke Laba Rugi				***Item That Will Not Reclassified to Profit and Loss***
Pengukuran Kembali atas Program Imbalan Pasti	20	1,736,365	1,021,685	*Remeasurement of Defined Benefits Plan*
Pajak Penghasilan Terkait		--	--	*Related Income Tax*
Total Penghasilan Komprehensif Lain		**1,736,365**	**1,021,685**	*Total Other Comprehensive Income*
LABA KOMPREHENSIF TAHUN BERJALAN		**881,509,259**	**787,747,994**	***COMPREHENSIVE INCOME FOR THE YEAR***
Laba Tahun Berjalan yang Dapat Diatribusikan kepada:				*Income for the Year Attributable to:*
Pemilik Entitas Induk		860,910,339	768,912,755	*Owners of the Parent*
Kepentingan Nonpengendali		18,862,555	17,813,554	*Non-Controlling Interest*
Total		**879,772,894**	**786,726,309**	***Total***
Laba Komprehensif Tahun Berjalan yang Dapat Diatribusikan kepada:				*Comprehensive Income for the Year Attributable to:*
Pemilik Entitas Induk		862,591,508	769,893,957	*Owners of the Parent*
Kepentingan Nonpengendali	24	18,917,751	17,854,037	*Non-Controlling Interest*
Total		**881,509,259**	**787,747,994**	***Total***
LABA PER SAHAM (Rupiah Penuh)				***EARNINGS PER SHARE (Full Rupiah)***
Dasar	33	65.17	57.05	*Basic*

(In Thousand Rupiah, Unless Otherwise Stated)

No/ *No*	Pihak-pihak Berelasi/ *Related Parties*	Hubungan/ *Relationship*	Jenis Akun atau Transaksi/ *Account's Category or Transaction*
17.	KSO Pembangunan Jaya Property	Ventura Bersama/*Joint Venture*	Investasi pada Entitas Asosiasi/ *Investment in Associates*
18.	PT Jaya Gas Indonesia	Entitas Sepengendali/ *Entity Under Common Control*	Utang Usaha/ *Trade Payables*
19.	PT Bukit Semarang Jaya Metro	Entitas Sepengendali/ *Entity Under Common Control*	Piutang Pihak Berelasi Non Usaha, Investasi pada Entitas Asosiasi/ *Due from Related Party Non – Trade, Investment in Associates*
20.	PT Mitsubishi Jaya Elevator	Entitas Sepengendali/ *Entity Under Common Control*	Utang Usaha/ *Trade Payables*
21.	PT Aviary Jaya Lestari	Entitas Sepengendali/ *Entity Under Common Control*	Investasi pada Entitas Asosiasi/ *Investment in Associates*
22.	Dewan Komisaris dan Dewan Direksi/*Board of Commisioners and Board of Directors*	Personel Manajemen Kunci/*Key Management Personnel*	Kompensasi dan Remunerasi/ *Compensation and Remuneration*

33. Laba per Saham / *33. Earnings per Share*

	2022	2021	
Laba Tahun Berjalan yang Dapat Diatribusikan kepada Pemilik Entitas Induk	860,910,339	768,912,755	*Income for the Year Attributable to Owners of the Parent Entity*
Jumlah Saham Beredar (Lembar)			*Number of Shares Outstanding (Share)*
Awal Tahun	13,334,373,100	13,615,512,100	*Beginning of the Year*
Pembelian Saham Treasuri,			*Purchase of Treasury Stock,*
Januari sampai dengan Desember 2022	(264,202,400)	--	*January until December 2022*
Akhir Desember 2021	--	(281,139,000)	*At the End December 2021*
Akhir Tahun	13,070,170,700	13,334,373,100	*Ending of the Year*
Rata-rata Tertimbang Jumlah Saham Beredar	13,210,725,079	13,476,884,853	*Weighted Average Number of Shares Outstanding*
Laba per Saham Dasar (Rupiah Penuh)	**65.17**	**57.05**	***Basic Earnings per Share (Full Rupiah)***

Pada setiap tanggal pelaporan, tidak ada efek berpotensi saham yang dapat menimbulkan pengaruh dilusi pada laba bersih per saham Perusahaan.

As of each reporting date, there were no dilutive potential ordinary shares that would give rise to a dilution of net income per share of the Company.

34. Manajemen Risiko Keuangan / *34. Financial Risks Management*

a. Kebijakan Manajemen Risiko

Dalam menjalankan aktivitas operasi, investasi dan pendanaan, Grup menghadapi risiko keuangan yaitu risiko kredit, risiko likuiditas, risiko suku bunga dan risiko nilai tukar. Risiko-risiko tersebut didefinisikan sebagai berikut:

- Risiko kredit: kemungkinan bahwa debitur tidak membayar semua atau sebagian pinjaman atau tidak membayar secara tepat waktu dan akan menyebabkan kerugian Grup.
- Risiko likuiditas: risiko yang timbul dari kemungkinan Grup mengalami kesulitan pendanaan untuk memenuhi komitmen dan liabilitas Grup kepada pihak kreditur pada saat jatuh tempo pembayaran.

a. Financial Risk Factor and Management Policies

In its operating, investing and financing activities, the Group are exposed to the following financial risks: credit risk, liquidity risk, interest rate risk and exchange rate risk. Those risks are defined as follows:

- *Credit risk: possibility that a customer may not pay the part or all of a receivable or may not pay in timely manner and hence, Group will incur loss.*
- *Liquidity risk: risks arising from the possibility of the Group have funding difficulty to meet the Group's commitments and liabilities to the creditor at due date.*

Lampiran 7

Tabel T hitung

df \ α	0.1	0.05	0.025	0.01	0.005	0.0025	0.001
1	3.077684	6.313752	12.706205	31.820516	63.656741	127.321336	318.308839
2	1.885618	2.919986	4.302653	6.964557	9.924843	14.089047	22.327125
3	1.637744	2.353363	3.182446	4.540703	5.840909	7.453319	10.214532
4	1.533206	2.131847	2.776445	3.746947	4.604095	5.597568	7.173182
5	1.475884	2.015048	2.570582	3.364930	4.032143	4.773341	5.893430
6	1.439756	1.943180	2.446912	3.142668	3.707428	4.316827	5.207626
7	1.414924	1.894579	2.364624	2.997952	3.499483	4.029337	4.785290
8	1.396815	1.859548	2.306004	2.896459	3.355387	3.832519	4.500791
9	1.383029	1.833113	2.262157	2.821438	3.249836	3.689662	4.296806
10	1.372184	1.812461	2.228139	2.763769	3.169273	3.581406	4.143700
11	1.363430	1.795885	2.200985	2.718079	3.105807	3.496614	4.024701
12	1.356217	1.782288	2.178813	2.680998	3.054540	3.428444	3.929633
13	1.350171	1.770933	2.160369	2.650309	3.012276	3.372468	3.851982
14	1.345030	1.761310	2.144787	2.624494	2.976843	3.325696	3.787390
15	1.340606	1.753050	2.131450	2.602480	2.946713	3.286039	3.732834
16	1.336757	1.745884	2.119905	2.583487	2.920782	3.251993	3.686155
17	1.333379	1.739607	2.109816	2.566934	2.898231	3.222450	3.645767
18	1.330391	1.734064	2.100922	2.552380	2.878440	3.196574	3.610485
19	1.327728	1.729133	2.093024	2.539483	2.860935	3.173725	3.579400
20	1.325341	1.724718	2.085963	2.527977	2.845340	3.153401	3.551808
21	1.323188	1.720743	2.079614	2.517648	2.831360	3.135206	3.527154
22	1.321237	1.717144	2.073873	2.508325	2.818756	3.118824	3.504992
23	1.319460	1.713872	2.068658	2.499867	2.807336	3.103997	3.484964
24	1.317836	1.710882	2.063899	2.492159	2.796940	3.090514	3.466777
25	1.316345	1.708141	2.059539	2.485107	2.787436	3.078199	3.450189
26	1.314972	1.705618	2.055529	2.478630	2.778715	3.066909	3.434997
27	1.313703	1.703288	2.051831	2.472660	2.770683	3.056520	3.421034
28	1.312527	1.701131	2.048407	2.467140	2.763262	3.046929	3.408155
29	1.311434	1.699127	2.045230	2.462021	2.756386	3.038047	3.396240
30	1.310415	1.697261	2.042272	2.457262	2.749996	3.029798	3.385185
31	1.309464	1.695519	2.039513	2.452824	2.744042	3.022118	3.374899
32	1.308573	1.693889	2.036933	2.448678	2.738481	3.014949	3.365306
33	1.307737	1.692360	2.034515	2.444794	2.733277	3.008242	3.356337
34	1.306952	1.690924	2.032245	2.441150	2.728394	3.001954	3.347934
35	1.306212	1.689572	2.030108	2.437723	2.723806	2.996047	3.340045
36	1.305514	1.688298	2.028094	2.434494	2.719485	2.990487	3.332624
37	1.304854	1.687094	2.026192	2.431447	2.715409	2.985244	3.325631
38	1.304230	1.685954	2.024394	2.428568	2.711558	2.980293	3.319030
39	1.303639	1.684875	2.022691	2.425841	2.707913	2.975609	3.312788
40	1.303077	1.683851	2.021075	2.423257	2.704459	2.971171	3.306878
41	1.302543	1.682878	2.019541	2.420803	2.701181	2.966961	3.301273
42	1.302035	1.681952	2.018082	2.418470	2.698066	2.962962	3.295951
43	1.301552	1.681071	2.016692	2.416250	2.695102	2.959157	3.290890
44	1.301090	1.680230	2.015368	2.414134	2.692278	2.955534	3.286072
45	1.300649	1.679427	2.014103	2.412116	2.689585	2.952079	3.281480
46	1.300228	1.678660	2.012896	2.410188	2.687013	2.948781	3.277098
47	1.299825	1.677927	2.011741	2.408345	2.684556	2.945630	3.272912
48	1.299439	1.677224	2.010635	2.406581	2.682204	2.942616	3.268910
49	1.299069	1.676551	2.009575	2.404892	2.679952	2.939730	3.265079
50	1.298714	1.675905	2.008559	2.403272	2.677793	2.936964	3.261409
51	1.298373	1.675285	2.007584	2.401718	2.675722	2.934311	3.257890
52	1.298045	1.674689	2.006647	2.400225	2.673734	2.931765	3.254512
53	1.297730	1.674116	2.005746	2.398790	2.671823	2.929318	3.251268
54	1.297426	1.673565	2.004879	2.397410	2.669985	2.926965	3.248149
55	1.297134	1.673034	2.004045	2.396081	2.668216	2.924701	3.245149
56	1.296853	1.672522	2.003241	2.394801	2.666512	2.922521	3.242261
57	1.296581	1.672029	2.002465	2.393568	2.664870	2.920420	3.239478
58	1.296319	1.671553	2.001717	2.392377	2.663287	2.918394	3.236795
59	1.296066	1.671093	2.000995	2.391229	2.661759	2.916440	3.234207
60	1.295821	1.670649	2.000298	2.390119	2.660283	2.914553	3.231709
61	1.295585	1.670219	1.999624	2.389047	2.658857	2.912729	3.229296
62	1.295356	1.669804	1.998972	2.388011	2.657479	2.910967	3.226964
63	1.295134	1.669402	1.998341	2.387008	2.656145	2.909262	3.224709
64	1.294920	1.669013	1.997730	2.386037	2.654854	2.907613	3.222527
65	1.294712	1.668636	1.997138	2.385097	2.653604	2.906015	3.220414
66	1.294511	1.668271	1.996564	2.384186	2.652394	2.904468	3.218368
67	1.294315	1.667916	1.996008	2.383302	2.651220	2.902968	3.216386
68	1.294126	1.667572	1.995469	2.382446	2.650081	2.901514	3.214463
69	1.293942	1.667239	1.994945	2.381615	2.648977	2.900103	3.212599
70	1.293763	1.666914	1.994437	2.380807	2.647905	2.898734	3.210789
71	1.293589	1.666600	1.993943	2.380024	2.646863	2.897404	3.209032
72	1.293421	1.666294	1.993464	2.379262	2.645852	2.896113	3.207326
73	1.293256	1.665996	1.992997	2.378522	2.644869	2.894857	3.205668
74	1.293097	1.665707	1.992543	2.377802	2.643913	2.893637	3.204056
75	1.292941	1.665425	1.992102	2.377102	2.642983	2.892450	3.202489
76	1.292790	1.665151	1.991673	2.376420	2.642078	2.891295	3.200964
77	1.292643	1.664885	1.991254	2.375757	2.641198	2.890171	3.199480

df \ α	0.1	0.05	0.025	0.01	0.005	0.0025	0.001
78	1.292500	1.664625	1.990847	2.375111	2.640340	2.889077	3.198035
79	1.292360	1.664371	1.990450	2.374482	2.639505	2.888011	3.196628
80	1.292224	1.664125	1.990063	2.373868	2.638691	2.886972	3.195258
81	1.292091	1.663884	1.989686	2.373270	2.637897	2.885960	3.193922
82	1.291961	1.663649	1.989319	2.372687	2.637123	2.884973	3.192619
83	1.291835	1.663420	1.988960	2.372119	2.636369	2.884010	3.191349
84	1.291711	1.663197	1.988610	2.371564	2.635632	2.883071	3.190111
85	1.291591	1.662978	1.988268	2.371022	2.634914	2.882154	3.188902
86	1.291473	1.662765	1.987934	2.370493	2.634212	2.881260	3.187722
87	1.291358	1.662557	1.987608	2.369977	2.633527	2.880386	3.186569
88	1.291246	1.662354	1.987290	2.369472	2.632858	2.879533	3.185444
89	1.291136	1.662155	1.986979	2.368979	2.632204	2.878699	3.184345
90	1.291029	1.661961	1.986675	2.368497	2.631565	2.877884	3.183271
91	1.290924	1.661771	1.986377	2.368026	2.630940	2.877088	3.182221
92	1.290821	1.661585	1.986086	2.367566	2.630330	2.876309	3.181194
93	1.290721	1.661404	1.985802	2.367115	2.629732	2.875547	3.180191
94	1.290623	1.661226	1.985523	2.366674	2.629148	2.874802	3.179209
95	1.290527	1.661052	1.985251	2.366243	2.628576	2.874073	3.178248
96	1.290432	1.660881	1.984984	2.365821	2.628016	2.873360	3.177308
97	1.290340	1.660715	1.984723	2.365407	2.627468	2.872661	3.176387
98	1.290250	1.660551	1.984467	2.365002	2.626931	2.871977	3.175486
99	1.290161	1.660391	1.984217	2.364606	2.626405	2.871308	3.174604
100	1.290075	1.660234	1.983972	2.364217	2.625891	2.870652	3.173739
101	1.289990	1.660081	1.983731	2.363837	2.625386	2.870009	3.172893
102	1.289907	1.659930	1.983495	2.363464	2.624891	2.869379	3.172063
103	1.289825	1.659782	1.983264	2.363098	2.624407	2.868761	3.171250
104	1.289745	1.659637	1.983038	2.362739	2.623932	2.868156	3.170452
105	1.289666	1.659495	1.982815	2.362388	2.623465	2.867562	3.169670
106	1.289589	1.659356	1.982597	2.362043	2.623008	2.866980	3.168904
107	1.289514	1.659219	1.982383	2.361704	2.622560	2.866409	3.168152
108	1.289439	1.659085	1.982173	2.361372	2.622120	2.865848	3.167414
109	1.289367	1.658953	1.981967	2.361046	2.621688	2.865298	3.166690
110	1.289295	1.658824	1.981765	2.360726	2.621265	2.864759	3.165979
111	1.289225	1.658697	1.981567	2.360412	2.620849	2.864229	3.165282
112	1.289156	1.658573	1.981372	2.360104	2.620440	2.863709	3.164597
113	1.289088	1.658450	1.981180	2.359801	2.620039	2.863198	3.163925
114	1.289022	1.658330	1.980992	2.359504	2.619645	2.862696	3.163265
115	1.288957	1.658212	1.980808	2.359212	2.619258	2.862203	3.162616
116	1.288892	1.658096	1.980626	2.358924	2.618878	2.861719	3.161979
117	1.288829	1.657982	1.980448	2.358642	2.618504	2.861244	3.161353
118	1.288767	1.657870	1.980272	2.358365	2.618137	2.860776	3.160738
119	1.288706	1.657759	1.980100	2.358093	2.617776	2.860317	3.160133
120	1.288646	1.657651	1.979930	2.357825	2.617421	2.859865	3.159539
121	1.288587	1.657544	1.979764	2.357561	2.617072	2.859421	3.158954
122	1.288529	1.657439	1.979600	2.357302	2.616729	2.858984	3.158380
123	1.288472	1.657336	1.979439	2.357047	2.616392	2.858554	3.157815
124	1.288416	1.657235	1.979280	2.356797	2.616060	2.858132	3.157259
125	1.288361	1.657135	1.979124	2.356550	2.615733	2.857716	3.156712
126	1.288307	1.657037	1.978971	2.356307	2.615412	2.857308	3.156175
127	1.288253	1.656940	1.978820	2.356069	2.615096	2.856905	3.155645
128	1.288200	1.656845	1.978671	2.355834	2.614785	2.856509	3.155125
129	1.288149	1.656752	1.978524	2.355602	2.614479	2.856120	3.154612
130	1.288098	1.656659	1.978380	2.355375	2.614177	2.855736	3.154107
131	1.288047	1.656569	1.978239	2.355150	2.613880	2.855358	3.153611
132	1.287998	1.656479	1.978099	2.354930	2.613588	2.854986	3.153122
133	1.287949	1.656391	1.977961	2.354712	2.613300	2.854620	3.152640
134	1.287901	1.656305	1.977826	2.354498	2.613017	2.854260	3.152166
135	1.287854	1.656219	1.977692	2.354287	2.612738	2.853904	3.151699
136	1.287807	1.656135	1.977561	2.354079	2.612463	2.853554	3.151239
137	1.287762	1.656052	1.977431	2.353875	2.612192	2.853210	3.150786
138	1.287716	1.655970	1.977304	2.353673	2.611925	2.852870	3.150339
139	1.287672	1.655890	1.977178	2.353474	2.611662	2.852535	3.149899
140	1.287628	1.655811	1.977054	2.353278	2.611403	2.852206	3.149466
141	1.287585	1.655732	1.976931	2.353085	2.611147	2.851880	3.149038
142	1.287542	1.655655	1.976811	2.352895	2.610895	2.851560	3.148617
143	1.287500	1.655579	1.976692	2.352707	2.610647	2.851244	3.148202
144	1.287458	1.655504	1.976575	2.352522	2.610402	2.850933	3.147792
145	1.287417	1.655430	1.976460	2.352340	2.610161	2.850626	3.147389
146	1.287377	1.655357	1.976346	2.352160	2.609923	2.850323	3.146991
147	1.287337	1.655285	1.976233	2.351983	2.609688	2.850024	3.146598
148	1.287298	1.655215	1.976122	2.351808	2.609456	2.849730	3.146211
149	1.287259	1.655145	1.976013	2.351635	2.609228	2.849439	3.145829
150	1.287221	1.655076	1.975905	2.351465	2.609003	2.849152	3.145453
151	1.287183	1.655007	1.975799	2.351297	2.608780	2.848870	3.145081
152	1.287146	1.654940	1.975694	2.351131	2.608561	2.848591	3.144714
153	1.287109	1.654874	1.975590	2.350967	2.608344	2.848315	3.144353
154	1.287073	1.654808	1.975488	2.350806	2.608131	2.848044	3.143996
155	1.287037	1.654744	1.975387	2.350646	2.607920	2.847776	3.143643
156	1.287002	1.654680	1.975288	2.350489	2.607712	2.847511	3.143296
157	1.286967	1.654617	1.975189	2.350334	2.607506	2.847250	3.142952
158	1.286933	1.654555	1.975092	2.350180	2.607304	2.846992	3.142613
159	1.286899	1.654494	1.974996	2.350029	2.607103	2.846737	3.142279
160	1.286865	1.654433	1.974902	2.349880	2.606906	2.846486	3.141949
161	1.286832	1.654373	1.974808	2.349732	2.606711	2.846238	3.141623

df \ α	0.1	0.05	0.025	0.01	0.005	0.0025	0.001
162	1.286799	1.654314	1.974716	2.349586	2.606518	2.845993	3.141301
163	1.286767	1.654256	1.974625	2.349442	2.606328	2.845751	3.140983
164	1.286735	1.654198	1.974535	2.349300	2.606140	2.845511	3.140669
165	1.286703	1.654141	1.974446	2.349160	2.605954	2.845275	3.140358
166	1.286672	1.654085	1.974358	2.349021	2.605770	2.845042	3.140052
167	1.286641	1.654029	1.974271	2.348884	2.605589	2.844812	3.139749
168	1.286611	1.653974	1.974185	2.348749	2.605410	2.844584	3.139450
169	1.286581	1.653920	1.974100	2.348615	2.605233	2.844359	3.139155
170	1.286551	1.653866	1.974017	2.348483	2.605058	2.844137	3.138863
171	1.286522	1.653813	1.973934	2.348352	2.604886	2.843917	3.138575
172	1.286493	1.653761	1.973852	2.348223	2.604715	2.843700	3.138290
173	1.286464	1.653709	1.973771	2.348096	2.604546	2.843486	3.138008
174	1.286436	1.653658	1.973691	2.347970	2.604379	2.843274	3.137729
175	1.286408	1.653607	1.973612	2.347845	2.604215	2.843064	3.137454
176	1.286380	1.653557	1.973534	2.347722	2.604052	2.842857	3.137182
177	1.286353	1.653508	1.973457	2.347600	2.603891	2.842652	3.136913
178	1.286326	1.653459	1.973381	2.347479	2.603731	2.842450	3.136648
179	1.286299	1.653411	1.973305	2.347360	2.603574	2.842250	3.136385
180	1.286272	1.653363	1.973231	2.347243	2.603418	2.842052	3.136125
181	1.286246	1.653316	1.973157	2.347126	2.603264	2.841856	3.135868
182	1.286220	1.653269	1.973084	2.347011	2.603112	2.841663	3.135614
183	1.286195	1.653223	1.973012	2.346897	2.602961	2.841471	3.135363
184	1.286169	1.653177	1.972941	2.346785	2.602813	2.841282	3.135114
185	1.286144	1.653132	1.972870	2.346673	2.602665	2.841095	3.134868
186	1.286120	1.653087	1.972800	2.346563	2.602520	2.840910	3.134625
187	1.286095	1.653043	1.972731	2.346454	2.602376	2.840726	3.134385
188	1.286071	1.652999	1.972663	2.346346	2.602233	2.840545	3.134147
189	1.286047	1.652956	1.972595	2.346240	2.602092	2.840366	3.133911
190	1.286023	1.652913	1.972528	2.346134	2.601952	2.840189	3.133679
191	1.286000	1.652871	1.972462	2.346030	2.601814	2.840013	3.133448
192	1.285976	1.652829	1.972396	2.345926	2.601678	2.839840	3.133220
193	1.285953	1.652787	1.972332	2.345824	2.601543	2.839668	3.132995
194	1.285931	1.652746	1.972268	2.345723	2.601409	2.839498	3.132772
195	1.285908	1.652705	1.972204	2.345623	2.601276	2.839329	3.132551
196	1.285886	1.652665	1.972141	2.345524	2.601145	2.839163	3.132332
197	1.285864	1.652625	1.972079	2.345425	2.601016	2.838998	3.132116
198	1.285842	1.652586	1.972017	2.345328	2.600887	2.838835	3.131902
199	1.285820	1.652547	1.971957	2.345232	2.600760	2.838674	3.131690
200	1.285799	1.652508	1.971896	2.345137	2.600634	2.838514	3.131480
201	1.285778	1.652470	1.971837	2.345043	2.600510	2.838355	3.131272
202	1.285757	1.652432	1.971777	2.344950	2.600387	2.838199	3.131067
203	1.285736	1.652394	1.971719	2.344857	2.600265	2.838044	3.130863
204	1.285715	1.652357	1.971661	2.344766	2.600144	2.837890	3.130661
205	1.285695	1.652321	1.971603	2.344675	2.600024	2.837738	3.130462
206	1.285675	1.652284	1.971547	2.344586	2.599906	2.837588	3.130264
207	1.285655	1.652248	1.971490	2.344497	2.599788	2.837438	3.130069
208	1.285635	1.652212	1.971435	2.344409	2.599672	2.837291	3.129875
209	1.285615	1.652177	1.971379	2.344322	2.599557	2.837145	3.129683
210	1.285596	1.652142	1.971325	2.344236	2.599443	2.837000	3.129493
211	1.285577	1.652107	1.971271	2.344150	2.599330	2.836856	3.129305
212	1.285558	1.652073	1.971217	2.344066	2.599218	2.836714	3.129118
213	1.285539	1.652039	1.971164	2.343982	2.599108	2.836574	3.128934
214	1.285520	1.652005	1.971111	2.343899	2.598998	2.836434	3.128751
215	1.285502	1.651972	1.971059	2.343817	2.598889	2.836296	3.128570
216	1.285483	1.651939	1.971007	2.343735	2.598782	2.836159	3.128390
217	1.285465	1.651906	1.970956	2.343655	2.598675	2.836024	3.128212
218	1.285447	1.651873	1.970906	2.343575	2.598569	2.835890	3.128036
219	1.285429	1.651841	1.970855	2.343496	2.598465	2.835757	3.127862
220	1.285411	1.651809	1.970806	2.343417	2.598361	2.835625	3.127689
221	1.285394	1.651778	1.970756	2.343339	2.598258	2.835494	3.127517
222	1.285377	1.651746	1.970707	2.343262	2.598156	2.835365	3.127347
223	1.285359	1.651715	1.970659	2.343186	2.598055	2.835237	3.127179
224	1.285342	1.651685	1.970611	2.343110	2.597955	2.835110	3.127013
225	1.285325	1.651654	1.970563	2.343035	2.597856	2.834984	3.126847
226	1.285309	1.651624	1.970516	2.342961	2.597758	2.834859	3.126684
227	1.285292	1.651594	1.970470	2.342887	2.597661	2.834735	3.126521
228	1.285276	1.651564	1.970423	2.342814	2.597564	2.834613	3.126360
229	1.285259	1.651535	1.970377	2.342742	2.597468	2.834491	3.126201
230	1.285243	1.651506	1.970332	2.342670	2.597374	2.834371	3.126043
231	1.285227	1.651477	1.970287	2.342599	2.597280	2.834251	3.125886
232	1.285211	1.651448	1.970242	2.342528	2.597186	2.834133	3.125731
233	1.285196	1.651420	1.970198	2.342458	2.597094	2.834016	3.125577
234	1.285180	1.651391	1.970154	2.342389	2.597002	2.833899	3.125424
235	1.285164	1.651364	1.970110	2.342320	2.596912	2.833784	3.125273
236	1.285149	1.651336	1.970067	2.342252	2.596822	2.833670	3.125123
237	1.285134	1.651308	1.970024	2.342185	2.596732	2.833556	3.124974
238	1.285119	1.651281	1.969982	2.342118	2.596644	2.833444	3.124827
239	1.285104	1.651254	1.969939	2.342051	2.596556	2.833332	3.124681
240	1.285089	1.651227	1.969898	2.341985	2.596469	2.833222	3.124536
241	1.285074	1.651201	1.969856	2.341920	2.596383	2.833112	3.124392
242	1.285060	1.651175	1.969815	2.341855	2.596297	2.833003	3.124249
243	1.285045	1.651148	1.969774	2.341791	2.596212	2.832896	3.124108
244	1.285031	1.651123	1.969734	2.341728	2.596128	2.832789	3.123968
245	1.285017	1.651097	1.969694	2.341664	2.596045	2.832683	3.123829

df \ α	0.1	0.05	0.025	0.01	0.005	0.0025	0.001
246	1.285002	1.651071	1.969654	2.341602	2.595962	2.832578	3.123691
247	1.284988	1.651046	1.969615	2.341540	2.595880	2.832473	3.123554
248	1.284975	1.651021	1.969576	2.341478	2.595799	2.832370	3.123418
249	1.284961	1.650996	1.969537	2.341417	2.595718	2.832267	3.123284
250	1.284947	1.650971	1.969498	2.341356	2.595638	2.832166	3.123150
251	1.284933	1.650947	1.969460	2.341296	2.595558	2.832065	3.123018
252	1.284920	1.650923	1.969422	2.341236	2.595479	2.831964	3.122886
253	1.284907	1.650899	1.969385	2.341177	2.595401	2.831865	3.122756
254	1.284893	1.650875	1.969348	2.341118	2.595323	2.831767	3.122627
255	1.284880	1.650851	1.969311	2.341060	2.595246	2.831669	3.122499
256	1.284867	1.650828	1.969274	2.341002	2.595170	2.831572	3.122371
257	1.284854	1.650804	1.969237	2.340945	2.595094	2.831476	3.122245
258	1.284841	1.650781	1.969201	2.340888	2.595019	2.831380	3.122120
259	1.284829	1.650758	1.969166	2.340831	2.594945	2.831285	3.121996
260	1.284816	1.650735	1.969130	2.340775	2.594870	2.831191	3.121872
261	1.284804	1.650713	1.969095	2.340720	2.594797	2.831098	3.121750
262	1.284791	1.650690	1.969060	2.340665	2.594724	2.831005	3.121629
263	1.284779	1.650668	1.969025	2.340610	2.594652	2.830914	3.121508
264	1.284767	1.650646	1.968990	2.340556	2.594580	2.830822	3.121389
265	1.284754	1.650624	1.968956	2.340502	2.594509	2.830732	3.121270
266	1.284742	1.650602	1.968922	2.340448	2.594438	2.830642	3.121152
267	1.284730	1.650581	1.968889	2.340395	2.594368	2.830553	3.121035
268	1.284718	1.650559	1.968855	2.340342	2.594298	2.830465	3.120919
269	1.284707	1.650538	1.968822	2.340290	2.594229	2.830377	3.120804
270	1.284695	1.650517	1.968789	2.340238	2.594161	2.830290	3.120690
271	1.284683	1.650496	1.968756	2.340187	2.594092	2.830203	3.120577
272	1.284672	1.650475	1.968724	2.340135	2.594025	2.830117	3.120464
273	1.284660	1.650454	1.968692	2.340085	2.593958	2.830032	3.120352
274	1.284649	1.650434	1.968660	2.340034	2.593891	2.829948	3.120241
275	1.284638	1.650413	1.968628	2.339984	2.593825	2.829864	3.120131
276	1.284626	1.650393	1.968596	2.339934	2.593759	2.829780	3.120022
277	1.284615	1.650373	1.968565	2.339885	2.593694	2.829698	3.119914
278	1.284604	1.650353	1.968534	2.339836	2.593630	2.829615	3.119806
279	1.284593	1.650333	1.968503	2.339788	2.593565	2.829534	3.119699
280	1.284582	1.650314	1.968472	2.339739	2.593502	2.829453	3.119593
281	1.284572	1.650294	1.968442	2.339691	2.593438	2.829373	3.119487
282	1.284561	1.650275	1.968412	2.339644	2.593376	2.829293	3.119383
283	1.284550	1.650256	1.968382	2.339597	2.593313	2.829214	3.119279
284	1.284540	1.650237	1.968352	2.339550	2.593251	2.829135	3.119176
285	1.284529	1.650218	1.968323	2.339503	2.593190	2.829057	3.119073
286	1.284519	1.650199	1.968293	2.339457	2.593129	2.828979	3.118972
287	1.284508	1.650180	1.968264	2.339411	2.593068	2.828902	3.118871
288	1.284498	1.650162	1.968235	2.339365	2.593008	2.828826	3.118770
289	1.284488	1.650143	1.968206	2.339320	2.592948	2.828750	3.118671
290	1.284478	1.650125	1.968178	2.339275	2.592888	2.828674	3.118572
291	1.284468	1.650107	1.968150	2.339230	2.592829	2.828599	3.118474
292	1.284458	1.650089	1.968121	2.339186	2.592771	2.828525	3.118376
293	1.284448	1.650071	1.968093	2.339142	2.592713	2.828451	3.118279
294	1.284438	1.650053	1.968066	2.339098	2.592655	2.828378	3.118183
295	1.284428	1.650035	1.968038	2.339055	2.592598	2.828305	3.118088
296	1.284418	1.650018	1.968011	2.339012	2.592541	2.828233	3.117993
297	1.284409	1.650000	1.967984	2.338969	2.592484	2.828161	3.117898
298	1.284399	1.649983	1.967957	2.338926	2.592428	2.828089	3.117805
299	1.284389	1.649966	1.967930	2.338884	2.592372	2.828018	3.117712
300	1.284380	1.649949	1.967903	2.338842	2.592316	2.827948	3.117620

Lampiran 8

Tabel F hitung

F $\alpha = 0.05$

df2 \ df1	1	2	3	4	5	6
1	161.447639	199.500000	215.707345	224.583241	230.161878	233.986000
2	18.512821	19.000000	19.164292	19.246794	19.296410	19.329534
3	10.127964	9.552094	9.276628	9.117182	9.013455	8.940645
4	7.708647	6.944272	6.591382	6.388233	6.256057	6.163132
5	6.607891	5.786135	5.409451	5.192168	5.050329	4.950288
6	5.987378	5.143253	4.757063	4.533677	4.387374	4.283866
7	5.591448	4.737414	4.346831	4.120312	3.971523	3.865969
8	5.317655	4.458970	4.066181	3.837853	3.687499	3.580580
9	5.117355	4.256495	3.862548	3.633089	3.481659	3.373754
10	4.964603	4.102821	3.708265	3.478050	3.325835	3.217175
11	4.844336	3.982298	3.587434	3.356690	3.203874	3.094613
12	4.747225	3.885294	3.490295	3.259167	3.105875	2.996120
13	4.667193	3.805565	3.410534	3.179117	3.025438	2.915269
14	4.600110	3.738892	3.343889	3.112250	2.958249	2.847726
15	4.543077	3.682320	3.287382	3.055568	2.901295	2.790465
16	4.493998	3.633723	3.238872	3.006917	2.852409	2.741311
17	4.451322	3.591531	3.196777	2.964708	2.809996	2.698660
18	4.413873	3.554557	3.159908	2.927744	2.772853	2.661305
19	4.380750	3.521893	3.127350	2.895107	2.740058	2.628318
20	4.351244	3.492828	3.098391	2.866081	2.710890	2.598978
21	4.324794	3.466800	3.072467	2.840100	2.684781	2.572712
22	4.300950	3.443357	3.049125	2.816708	2.661274	2.549061
23	4.279344	3.422132	3.027998	2.795539	2.639999	2.527655
24	4.259677	3.402826	3.008787	2.776289	2.620654	2.508189
25	4.241699	3.385190	2.991241	2.758710	2.602987	2.490410
26	4.225201	3.369016	2.975154	2.742594	2.586790	2.474109
27	4.210008	3.354131	2.960351	2.727765	2.571886	2.459108
28	4.195972	3.340386	2.946685	2.714076	2.558128	2.445259
29	4.182964	3.327654	2.934030	2.701399	2.545386	2.432434
30	4.170877	3.315830	2.922277	2.689628	2.533555	2.420523
31	4.159615	3.304817	2.911334	2.678667	2.522538	2.409432
32	4.149097	3.294537	2.901120	2.668437	2.512255	2.399080
33	4.139252	3.284918	2.891564	2.658867	2.502635	2.389394
34	4.130018	3.275898	2.882604	2.649894	2.493616	2.380313
35	4.121338	3.267424	2.874187	2.641465	2.485143	2.371781
36	4.113165	3.259446	2.866266	2.633532	2.477169	2.363751
37	4.105456	3.251924	2.858796	2.626052	2.469650	2.356179
38	4.098172	3.244818	2.851741	2.618988	2.462548	2.349027
39	4.091279	3.238096	2.845068	2.612306	2.455831	2.342262
40	4.084746	3.231727	2.838745	2.605975	2.449466	2.335852
41	4.078546	3.225684	2.832747	2.599969	2.443429	2.329771
42	4.072654	3.219942	2.827049	2.594263	2.437693	2.323994
43	4.067047	3.214480	2.821628	2.588836	2.432236	2.318498
44	4.061706	3.209278	2.816466	2.583667	2.427040	2.313264
45	4.056612	3.204317	2.811544	2.578739	2.422085	2.308273
46	4.051749	3.199582	2.806845	2.574035	2.417356	2.303509
47	4.047100	3.195056	2.802355	2.569540	2.412837	2.298956
48	4.042652	3.190727	2.798061	2.565241	2.408514	2.294601
49	4.038393	3.186582	2.793949	2.561124	2.404375	2.290432
50	4.034310	3.182610	2.790008	2.557179	2.400409	2.286436
51	4.030393	3.178799	2.786229	2.553395	2.396605	2.282603
52	4.026631	3.175141	2.782600	2.549763	2.392953	2.278923
53	4.023017	3.171626	2.779114	2.546273	2.389444	2.275388
54	4.019541	3.168246	2.775762	2.542918	2.386070	2.271989
55	4.016195	3.164993	2.772537	2.539689	2.382823	2.268717
56	4.012973	3.161861	2.769431	2.536579	2.379697	2.265567
57	4.009868	3.158843	2.766438	2.533583	2.376684	2.262532
58	4.006873	3.155932	2.763552	2.530694	2.373780	2.259605
59	4.003983	3.153123	2.760767	2.527907	2.370977	2.256780
60	4.001191	3.150411	2.758078	2.525215	2.368270	2.254053
61	3.998494	3.147791	2.755481	2.522615	2.365656	2.251418
62	3.995887	3.145258	2.752970	2.520101	2.363128	2.248871
63	3.993365	3.142809	2.750541	2.517670	2.360684	2.246408
64	3.990924	3.140438	2.748191	2.515318	2.358318	2.244024
65	3.988560	3.138142	2.745915	2.513040	2.356028	2.241716
66	3.986269	3.135918	2.743711	2.510833	2.353809	2.239480
67	3.984049	3.133762	2.741574	2.508695	2.351658	2.237312
68	3.981896	3.131672	2.739502	2.506621	2.349573	2.235210
69	3.979807	3.129644	2.737492	2.504609	2.347550	2.233171
70	3.977779	3.127676	2.735541	2.502656	2.345586	2.231192
71	3.975810	3.125764	2.733647	2.500760	2.343680	2.229271
72	3.973897	3.123907	2.731807	2.498919	2.341828	2.227404
73	3.972038	3.122103	2.730019	2.497129	2.340028	2.225590
74	3.970230	3.120349	2.728280	2.495388	2.338278	2.223826
75	3.968471	3.118642	2.726589	2.493696	2.336576	2.222110
76	3.966760	3.116982	2.724944	2.492049	2.334920	2.220441
77	3.965094	3.115366	2.723343	2.490447	2.333308	2.218817
78	3.963472	3.113792	2.721783	2.488886	2.331739	2.217235
79	3.961892	3.112260	2.720265	2.487366	2.330210	2.215694

F $\alpha = 0.05$

df1	1	2	3	4	5	6
df2						
80	3.960352	3.110766	2.718785	2.485885	2.328721	2.214193
81	3.958852	3.109311	2.717343	2.484441	2.327269	2.212730
82	3.957388	3.107891	2.715937	2.483034	2.325854	2.211303
83	3.955961	3.106507	2.714565	2.481661	2.324473	2.209911
84	3.954568	3.105157	2.713227	2.480322	2.323126	2.208554
85	3.953209	3.103839	2.711921	2.479015	2.321812	2.207229
86	3.951882	3.102552	2.710647	2.477740	2.320529	2.205936
87	3.950587	3.101296	2.709402	2.476494	2.319277	2.204673
88	3.949321	3.100069	2.708186	2.475277	2.318053	2.203439
89	3.948084	3.098870	2.706999	2.474089	2.316858	2.202234
90	3.946876	3.097698	2.705838	2.472927	2.315689	2.201056
91	3.945694	3.096553	2.704703	2.471791	2.314547	2.199905
92	3.944539	3.095433	2.703594	2.470681	2.313431	2.198779
93	3.943409	3.094337	2.702509	2.469595	2.312339	2.197679
94	3.942303	3.093266	2.701448	2.468533	2.311270	2.196602
95	3.941222	3.092217	2.700409	2.467494	2.310225	2.195548
96	3.940163	3.091191	2.699393	2.466476	2.309202	2.194516
97	3.939126	3.090187	2.698398	2.465480	2.308200	2.193506
98	3.938111	3.089203	2.697423	2.464505	2.307220	2.192518
99	3.937117	3.088240	2.696469	2.463550	2.306259	2.191549
100	3.936143	3.087296	2.695534	2.462615	2.305318	2.190601
101	3.935189	3.086371	2.694618	2.461698	2.304396	2.189672
102	3.934253	3.085465	2.693721	2.460800	2.303493	2.188761
103	3.933337	3.084577	2.692841	2.459920	2.302608	2.187868
104	3.932438	3.083706	2.691979	2.459057	2.301739	2.186993
105	3.931556	3.082852	2.691133	2.458210	2.300888	2.186134
106	3.930692	3.082015	2.690303	2.457380	2.300053	2.185293
107	3.929844	3.081193	2.689490	2.456566	2.299234	2.184467
108	3.929012	3.080387	2.688691	2.455767	2.298431	2.183657
109	3.928195	3.079596	2.687908	2.454983	2.297642	2.182862
110	3.927394	3.078819	2.687139	2.454213	2.296868	2.182082
111	3.926607	3.078057	2.686384	2.453458	2.296109	2.181316
112	3.925834	3.077309	2.685643	2.452716	2.295363	2.180564
113	3.925076	3.076574	2.684916	2.451988	2.294630	2.179825
114	3.924330	3.075853	2.684201	2.451273	2.293911	2.179100
115	3.923599	3.075144	2.683499	2.450571	2.293205	2.178387
116	3.922879	3.074447	2.682809	2.449880	2.292510	2.177687
117	3.922173	3.073763	2.682132	2.449202	2.291828	2.177000
118	3.921478	3.073090	2.681466	2.448536	2.291158	2.176324
119	3.920796	3.072429	2.680811	2.447881	2.290499	2.175659
120	3.920124	3.071779	2.680168	2.447237	2.289851	2.175006
121	3.919465	3.071140	2.679535	2.446603	2.289214	2.174364
122	3.918816	3.070512	2.678913	2.445981	2.288588	2.173733
123	3.918178	3.069894	2.678301	2.445368	2.287972	2.173112
124	3.917550	3.069286	2.677699	2.444766	2.287367	2.172501
125	3.916932	3.068689	2.677107	2.444174	2.286771	2.171900
126	3.916325	3.068100	2.676525	2.443591	2.286184	2.171309
127	3.915727	3.067521	2.675951	2.443017	2.285608	2.170727
128	3.915138	3.066952	2.675387	2.442453	2.285040	2.170155
129	3.914559	3.066391	2.674832	2.441897	2.284481	2.169591
130	3.913989	3.065839	2.674286	2.441350	2.283931	2.169036
131	3.913428	3.065296	2.673748	2.440812	2.283389	2.168490
132	3.912875	3.064761	2.673218	2.440282	2.282856	2.167953
133	3.912331	3.064234	2.672696	2.439760	2.282331	2.167423
134	3.911795	3.063715	2.672182	2.439246	2.281814	2.166902
135	3.911267	3.063204	2.671676	2.438739	2.281305	2.166388
136	3.910747	3.062700	2.671178	2.438240	2.280803	2.165882
137	3.910234	3.062204	2.670687	2.437749	2.280309	2.165384
138	3.909729	3.061716	2.670203	2.437265	2.279822	2.164893
139	3.909232	3.061234	2.669726	2.436788	2.279342	2.164409
140	3.908741	3.060760	2.669256	2.436317	2.278869	2.163932
141	3.908258	3.060292	2.668793	2.435854	2.278403	2.163462
142	3.907782	3.059831	2.668337	2.435397	2.277943	2.162998
143	3.907312	3.059376	2.667887	2.434947	2.277490	2.162542
144	3.906849	3.058928	2.667443	2.434503	2.277044	2.162091
145	3.906392	3.058486	2.667006	2.434065	2.276603	2.161647
146	3.905942	3.058050	2.666574	2.433633	2.276169	2.161209
147	3.905498	3.057621	2.666149	2.433208	2.275741	2.160778
148	3.905060	3.057197	2.665729	2.432788	2.275319	2.160352
149	3.904628	3.056779	2.665315	2.432374	2.274902	2.159932
150	3.904202	3.056366	2.664907	2.431965	2.274491	2.159517
151	3.903781	3.055959	2.664504	2.431562	2.274086	2.159108
152	3.903366	3.055558	2.664107	2.431164	2.273686	2.158705
153	3.902957	3.055162	2.663715	2.430772	2.273291	2.158307
154	3.902553	3.054771	2.663328	2.430385	2.272901	2.157914
155	3.902154	3.054385	2.662946	2.430002	2.272517	2.157526
156	3.901761	3.054004	2.662569	2.429625	2.272137	2.157143
157	3.901372	3.053628	2.662196	2.429253	2.271763	2.156766
158	3.900989	3.053257	2.661829	2.428885	2.271393	2.156393
159	3.900610	3.052891	2.661466	2.428522	2.271028	2.156025

F $\alpha = 0.05$

df2 \ df1	1	2	3	4	5	6
160	3.900236	3.052529	2.661108	2.428164	2.270667	2.155661
161	3.899867	3.052172	2.660755	2.427810	2.270312	2.155302
162	3.899502	3.051819	2.660406	2.427461	2.269960	2.154948
163	3.899142	3.051471	2.660061	2.427116	2.269613	2.154598
164	3.898787	3.051127	2.659720	2.426775	2.269270	2.154252
165	3.898436	3.050787	2.659384	2.426438	2.268932	2.153911
166	3.898089	3.050451	2.659052	2.426106	2.268597	2.153573
167	3.897746	3.050120	2.658723	2.425777	2.268267	2.153240
168	3.897407	3.049792	2.658399	2.425453	2.267940	2.152911
169	3.897073	3.049468	2.658079	2.425132	2.267618	2.152586
170	3.896742	3.049149	2.657762	2.424815	2.267299	2.152264
171	3.896415	3.048833	2.657449	2.424502	2.266984	2.151947
172	3.896092	3.048520	2.657140	2.424193	2.266673	2.151633
173	3.895773	3.048212	2.656834	2.423887	2.266366	2.151323
174	3.895458	3.047906	2.656532	2.423585	2.266062	2.151016
175	3.895146	3.047605	2.656234	2.423286	2.265761	2.150713
176	3.894838	3.047307	2.655939	2.422991	2.265464	2.150414
177	3.894533	3.047012	2.655647	2.422699	2.265171	2.150118
178	3.894232	3.046721	2.655359	2.422410	2.264880	2.149825
179	3.893934	3.046433	2.655074	2.422125	2.264593	2.149535
180	3.893640	3.046148	2.654792	2.421843	2.264310	2.149249
181	3.893349	3.045866	2.654513	2.421564	2.264029	2.148966
182	3.893061	3.045588	2.654237	2.421288	2.263752	2.148686
183	3.892776	3.045312	2.653965	2.421016	2.263477	2.148410
184	3.892494	3.045040	2.653695	2.420746	2.263206	2.148136
185	3.892216	3.044771	2.653428	2.420479	2.262937	2.147865
186	3.891940	3.044504	2.653165	2.420215	2.262672	2.147597
187	3.891668	3.044240	2.652904	2.419954	2.262409	2.147332
188	3.891398	3.043980	2.652646	2.419696	2.262149	2.147070
189	3.891131	3.043722	2.652390	2.419440	2.261892	2.146811
190	3.890867	3.043466	2.652138	2.419187	2.261638	2.146555
191	3.890606	3.043214	2.651888	2.418937	2.261387	2.146301
192	3.890348	3.042964	2.651640	2.418690	2.261138	2.146050
193	3.890092	3.042717	2.651396	2.418445	2.260891	2.145801
194	3.889839	3.042472	2.651153	2.418202	2.260647	2.145556
195	3.889589	3.042230	2.650914	2.417963	2.260406	2.145312
196	3.889341	3.041990	2.650677	2.417725	2.260167	2.145071
197	3.889096	3.041753	2.650442	2.417490	2.259931	2.144833
198	3.888853	3.041518	2.650209	2.417258	2.259697	2.144597
199	3.888613	3.041286	2.649979	2.417028	2.259466	2.144364
200	3.888375	3.041056	2.649752	2.416800	2.259237	2.144133
201	3.888139	3.040828	2.649526	2.416574	2.259010	2.143904
202	3.887906	3.040603	2.649303	2.416351	2.258785	2.143677
203	3.887675	3.040379	2.649082	2.416130	2.258563	2.143453
204	3.887447	3.040158	2.648863	2.415911	2.258342	2.143231
205	3.887220	3.039940	2.648647	2.415694	2.258124	2.143011
206	3.886996	3.039723	2.648432	2.415480	2.257909	2.142793
207	3.886774	3.039508	2.648220	2.415267	2.257695	2.142578
208	3.886555	3.039296	2.648010	2.415057	2.257483	2.142364
209	3.886337	3.039085	2.647801	2.414848	2.257274	2.142153
210	3.886121	3.038877	2.647595	2.414642	2.257066	2.141943
211	3.885908	3.038670	2.647391	2.414437	2.256860	2.141736
212	3.885697	3.038466	2.647188	2.414235	2.256657	2.141530
213	3.885487	3.038264	2.646988	2.414034	2.256455	2.141327
214	3.885280	3.038063	2.646790	2.413836	2.256255	2.141125
215	3.885074	3.037864	2.646593	2.413639	2.256057	2.140926
216	3.884870	3.037667	2.646398	2.413444	2.255861	2.140728
217	3.884669	3.037472	2.646205	2.413251	2.255667	2.140532
218	3.884469	3.037279	2.646014	2.413059	2.255474	2.140338
219	3.884271	3.037088	2.645824	2.412870	2.255283	2.140145
220	3.884075	3.036898	2.645637	2.412682	2.255094	2.139955
221	3.883880	3.036710	2.645451	2.412496	2.254907	2.139766
222	3.883688	3.036524	2.645266	2.412311	2.254722	2.139579
223	3.883497	3.036339	2.645084	2.412129	2.254538	2.139393
224	3.883308	3.036156	2.644903	2.411948	2.254356	2.139210
225	3.883120	3.035975	2.644723	2.411768	2.254175	2.139027
226	3.882934	3.035795	2.644545	2.411590	2.253996	2.138847
227	3.882750	3.035617	2.644369	2.411414	2.253819	2.138668
228	3.882568	3.035441	2.644194	2.411239	2.253643	2.138491
229	3.882387	3.035266	2.644021	2.411066	2.253469	2.138315
230	3.882207	3.035092	2.643850	2.410894	2.253296	2.138141
231	3.882030	3.034921	2.643680	2.410724	2.253125	2.137968
232	3.881853	3.034750	2.643511	2.410555	2.252955	2.137797
233	3.881679	3.034581	2.643344	2.410388	2.252787	2.137627
234	3.881505	3.034414	2.643178	2.410222	2.252620	2.137459
235	3.881334	3.034248	2.643014	2.410058	2.252455	2.137292
236	3.881163	3.034083	2.642851	2.409895	2.252291	2.137127
237	3.880995	3.033920	2.642690	2.409733	2.252128	2.136963
238	3.880827	3.033758	2.642529	2.409573	2.251967	2.136800
239	3.880661	3.033598	2.642371	2.409414	2.251807	2.136639

Lampiran 9

Daftar Perusahaan subsektor properti dan real estate selain papan pencatatan utama di BEI periode tahun 2019-2022

Daftar Perusahaan subsektor properti dan real estate selain papan pencatatan utama di BEI periode tahun 2019-2022		
No	Kode Saham	Nama Perusahaan
1	AMAN	Makmur Berkah Amanda Tbk.
2	ASPI	Andalan Sakti Primaindo Tbk.
3	ATAP	Trimitra Prawara Goldland Tbk.
4	BBSS	Bumi Benowo Sukses Sejahtera T
5	BCIP	Bumi Citra Permai Tbk.
6	BKDP	Bukit Darmo Property Tbk
7	CBPE	Citra Buana Prasida Tbk.
8	CSIS	Cahayasakti Investindo Sukses
9	DUTI	Duta Pertiwi Tbk
10	EMDE	Megapolitan Developments Tbk.
11	FMII	Fortune Mate Indonesia Tbk
12	GRIA	Ingria Pratama Capitalindo Tbk
13	HOMI	Grand House Mulia Tbk.
14	INDO	Royalindo Investa Wijaya Tbk.
15	KOCI	Kokoh Exa Nusantara Tbk.
16	LPLI	Star Pacific Tbk
17	MKPI	Metropolitan Kentjana Tbk.
18	MPRO	Maha Properti Indonesia Tbk.
19	NIRO	City Retail Developments Tbk.
20	OMRE	Indonesia Prima Property Tbk
21	POLI	Pollux Hotels Group Tbk.
22	POLL	Pollux Properties Indonesia Tb
23	PURI	Puri Global Sukses Tbk.
24	RISE	Jaya Sukses Makmur Sentosa Tbk
25	SAGE	Saptausaha Gemilangindah Tbk
26	SATU	Kota Satu Properti Tbk.

27	SMDM	Suryamas Dutamakmur Tbk.
28	SWID	Saraswanti Indoland Developmen
29	UANG	Pakuan Tbk.
30	URBN	Urban Jakarta Propertindo Tbk.
31	VAST	Vastland Indonesia Tbk.
32	ARMY	Armidian Karyatama Tbk.
33	BAPI	Bhakti Agung Propertindo Tbk.
34	BIKA	Binakarya Jaya Abadi Tbk.
35	BIPP	Bhuwanatala Indah Permai Tbk.
36	BKSL	Sentul City Tbk
37	BSBK	Wulandari Bangun Laksana Tbk.
38	COWL	Cowell Development Tbk.
39	CPRI	Capri Nusa Satu Properti Tbk.
40	DADA	Diamond Citra Propertindo Tbk.
41	ELTY	Bakrieland Development Tbk.
42	FORZ	Forza Land Indonesia Tbk.
43	GAMA	Aksara Global Development Tbk.
44	GMTD	Gowa Makassar Tourism Developm
45	INPP	Indonesian Paradise Property T
46	KBAG	Karya Bersama Anugerah Tbk.
47	LAND	Trimitra Propertindo Tbk.
48	LCGP	Eureka Prima Jakarta Tbk.
49	MTSM	Metro Realty Tbk.
50	MYRX	Hanson International Tbk.
51	NASA	Andalan Perkasa Abadi Tbk.
52	PLIN	Plaza Indonesia Realty Tbk.
53	POSA	Bliss Properti Indonesia Tbk.
54	PPRO	PP Properti Tbk.
55	PUDP	Pudjiadi Prestige Tbk.
56	RBMS	Ristia Bintang Mahkotasejati T
57	REAL	Repower Asia Indonesia Tbk.
58	RIMO	Rimo International Lestari Tbk
59	ROCK	Rockfields Properti Indonesia
60	RODA	Pikko Land Development Tbk.
61	TARA	Agung Semesta Sejahtera Tbk.
62	TRUE	Triniti Dinamik Tbk.
63	WINR	Winner Nusantara Jaya Tbk.
64	HBAT	Minahasa Membangun Hebat Tbk.
65	IPAC	Era Graharealty Tbk.

66	VAST	Vastland Indonesia Tbk.
67	WINR	Winner Nusantara Jaya Tbk.

Lampiran 10

Daftar perusahaan subsektor properti dan real estate dengan Laporan keuangan tahunan yang tidak tersedia secara lengkap yang sesuai dengan data yang digunakan selama periode penelitian yaitu tahun 2019-2022

Perusahaan subsektor properti dan real estate dengan Laporan keuangan tahunan yang tidak tersedia secara lengkap yang sesuai dengan data yang digunakan selama periode penelitian yaitu tahun 2019-2022		
No	Kode Saham	Nama Perusahaan
1	ADCP	Adhi Commuter Properti Tbk

Lampiran 11

Daftar perusahaan subsektor Properti dan real estate yang mengalami kerugian dalam laporan keuangan tahunan selama periode penelitian tahun 2019-2022.

Perusahaan subsektor Properti dan real estate yang mengalami kerugian dalam laporan keuangan tahunan selama periode penelitian tahun 2019-2022.		
No	Kode Saham	Nama Perusahaan
1	ADCP	Adhi Commuter Properti Tbk.
2	APLN	Agung Podomoro Land Tbk.
3	ASRI	Alam Sutera Realty Tbk.
4	BAPA	Bekasi Asri Pemula Tbk.
5	BEST	Bekasi Fajar Industrial Estate
6	CITY	Natura City Developments Tbk.
7	DART	Duta Anggada Realty Tbk.
8	DILD	Intiland Development Tbk.
9	LPCK	Lippo Cikarang Tbk
10	LPKR	Lippo Karawaci Tbk.
11	MDLN	Modernland Realty Tbk.
12	MMLP	Mega Manunggal Property Tbk.
13	PAMG	Bima Sakti Pertiwi Tbk.
14	TRIN	Perintis Triniti Properti Tbk.

Lampiran 12

Daftar 3 perusahaan subsektor properti dan real estate yang yang terdaftar di BEI dan memiliki laba terkecil.

3 perusahaan subsektor properti dan real estate yang yang terdaftar di BEI dan memiliki laba terkecil.		
No	Kode Saham	Nama Perusahaan
1	CTRA	Ciputra Development Tbk.
2	MTLA	Metropolitan Land Tbk.