

# LAMPIRAN

## Lampiran 1 : Daftar Riwayat Hidup



**ZAHRA  
FITRI  
FALIHA**  
STUDENT

**CONTACT**

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 Desa Pondok Petir, RT  
02/02 kecamatan  
Bojongsari  
Kota Depok – Jawa barat

### PROFILE

College Student in Pembangunan Jaya University

### EDUCATION

SDI NURUL HIDAYAH  
Elementary School ( 2004 - 2010 )

SMPN 17 TANGERANG SELATAN  
Junior High School ( 2010 - 2014 )

SMAN 8 TANGERANG SELATAN  
Senior High School ( 2014 - 2017 )

### EXPERIENCE

TAX CONSULTANT  
Internship Tax Consultant on SPT e-filling ( 2018 )

MENTOR  
Kegiatan Orientasi Mahasiswa Baru on  
Pembangunan Jaya University ( 2018 )

CREW  
Pertamina Eco Run 2018 ( 2018 )

ASSISTENT OF CHEERS  
( 2017 - 2019 )

KOORDINATOR MENTOR  
Kegiatan Orientasi Mahasiswa Baru on  
Pembangunan Jaya University ( 2019 )

BARISTA PARTTIME  
Goodride Bike Cafe ( 2019 - 2020 )

ADMIN  
Stock Opname Inventory  
Pembangunan Jaya University ( 2020 )

### SKILLS & QUALITIES

Sense of style 

Facial projection 

Positive attitude 

Tolerant 

### KEY FEATURES

|                  |              |
|------------------|--------------|
| Age:             | 20 years old |
| Gender:          | Female       |
| Height & Weight: | 167cm / 56kg |
| Religion:        | Islam        |
| Status:          | Single       |

Lampiran 2 : Data Variabel Profitabilitas Tahun (2017-2019)

| <b>Kode Perusahaan</b> | <b>Tahun</b> | <b>Profitabilitas</b> |
|------------------------|--------------|-----------------------|
| CEKA                   | 2017         | 0.07713491            |
|                        | 2018         | 0.07925846            |
|                        | 2019         | 0.15466396            |
| CLEO                   | 2017         | 0.07591524            |
|                        | 2018         | 0.07585944            |
|                        | 2019         | 0.10501310            |
| DLTA                   | 2017         | 0.20865432            |
|                        | 2018         | 0.22194038            |
|                        | 2019         | 0.22287434            |
| PCAR                   | 2017         | 0.00263416            |
|                        | 2018         | -0.07140961           |
|                        | 2019         | -0.08223480           |
| HMSP                   | 2017         | 0.29370009            |
|                        | 2018         | 0.29050890            |
|                        | 2019         | 0.26956300            |
| DVLA                   | 2017         | 0.09887907            |
|                        | 2018         | 0.11923543            |
|                        | 2019         | 0.12119563            |
| INAF                   | 2017         | -0.03025395           |
|                        | 2018         | -0.02269662           |
|                        | 2019         | 0.00575314            |
| KLBF                   | 2017         | 0.14764179            |
|                        | 2018         | 0.13761896            |
|                        | 2019         | 0.12522260            |
| SIDO                   | 2017         | 0.16902012            |
|                        | 2018         | 0.19889844            |
|                        | 2019         | 0.22836084            |
| ADES                   | 2017         | 0.04551340            |
|                        | 2018         | 0.06009248            |
|                        | 2019         | 0.10200334            |
| KINO                   | 2017         | 0.03388194            |
|                        | 2018         | 0.04178986            |
|                        | 2019         | 0.10980178            |
| MRAT                   | 2017         | -0.00258032           |
|                        | 2018         | -0.00440815           |
|                        | 2019         | 0.00024746            |
| TCID                   | 2017         | 0.07584293            |
|                        | 2018         | 0.07077271            |
|                        | 2019         | 0.05689470            |

|      |      |             |
|------|------|-------------|
| KICI | 2017 | 0.05318509  |
|      | 2018 | -0.00567039 |
|      | 2019 | -0.02076064 |
| HOKI | 2017 | 0.08313196  |
|      | 2018 | 0.11885820  |
|      | 2019 | 0.12221758  |

Lampiran 3 : Data Variabel Komite Audit Tahun (2017-2019)

| <b>Kode Perusahaan</b> | <b>Tahun</b> | <b>Komite Audit</b> |
|------------------------|--------------|---------------------|
| CEKA                   | 2017         | 3                   |
|                        | 2018         | 3                   |
|                        | 2019         | 3                   |
| CLEO                   | 2017         | 3                   |
|                        | 2018         | 3                   |
|                        | 2019         | 3                   |
| DLTA                   | 2017         | <b>3</b>            |
|                        | 2018         | 3                   |
|                        | 2019         | 3                   |
| PCAR                   | 2017         | 3                   |
|                        | 2018         | 3                   |
|                        | 2019         | 3                   |
| HMSP                   | 2017         | 3                   |
|                        | 2018         | 3                   |
|                        | 2019         | 3                   |
| DVLA                   | 2017         | 3                   |
|                        | 2018         | 3                   |
|                        | 2019         | 3                   |
| INAF                   | 2017         | 3                   |
|                        | 2018         | 3                   |
|                        | 2019         | 3                   |
| KLBF                   | 2017         | 3                   |
|                        | 2018         | 3                   |
|                        | 2019         | 3                   |
| SIDO                   | 2017         | 3                   |
|                        | 2018         | 3                   |
|                        | 2019         | 3                   |
| ADES                   | 2017         | 3                   |
|                        | 2018         | 3                   |
|                        | 2019         | 3                   |
| KINO                   | 2017         | 3                   |
|                        | 2018         | 3                   |
|                        | 2019         | 3                   |
| MRAT                   | 2017         | 2                   |
|                        | 2018         | 2                   |
|                        | 2019         | 2                   |
| TCID                   | 2017         | 4                   |
|                        | 2018         | 3                   |
|                        | 2019         | 3                   |

|      |      |   |
|------|------|---|
| KICI | 2017 | 3 |
|      | 2018 | 3 |
|      | 2019 | 3 |
| HOKI | 2017 | 3 |
|      | 2018 | 3 |
|      | 2019 | 3 |

Lampiran 4 : Data Variabel Sistem Pengendalian Internal (*fee audit*)

| <b>Kode Perusahaan</b> | <b>Tahun</b> | <b>Sistem Pengendalian Internal (<i>fee audit</i>)</b> |
|------------------------|--------------|--|
| CEKA                   | 2017         | 1,361,662,544  |
|                        | 2018         | 909,716,463  |
|                        | 2019         | 448,456,305  |
| CLEO                   | 2017         | 4,399,950,222  |
|                        | 2018         | 4,110,467,459  |
|                        | 2019         | 3,122,267,764  |
| DLTA                   | 2017         | 420,000  |
|                        | 2018         | 4,315,840  |
|                        | 2019         | 5,423,344  |
| PCAR                   | 2017         | 787,148,542  |
|                        | 2018         | 1,112,986,101  |
|                        | 2019         | 659,885,256  |
| HMSP                   | 2017         | 5,500  |
|                        | 2018         | 5,544  |
|                        | 2019         | 2,913  |
| DVLA                   | 2017         | 7,600,370  |
|                        | 2018         | 1,420,461  |
|                        | 2019         | 1,409,900  |
| INAF                   | 2017         | 540,000,000  |
|                        | 2018         | 608,000,000  |
|                        | 2019         | 410,025,000  |
| KLBF                   | 2017         | 3,800,000,000  |
|                        | 2018         | 3,900,000,000  |
|                        | 2019         | 4,200,000,000  |
| SIDO                   | 2017         | 900,000,000  |
|                        | 2018         | 1,000,000,000  |
|                        | 2019         | 1,200,000,000  |
| ADES                   | 2017         | 507,000,000  |
|                        | 2018         | 466,000,000  |
|                        | 2019         | 401,000,000  |
| KINO                   | 2017         | 1,487,322,090  |
|                        | 2018         | 2,610,924,536  |
|                        | 2019         | 2,156,359,363  |
| MRAT                   | 2017         | 225,000,000  |
|                        | 2018         | 225,229,119  |
|                        | 2019         | 6,226,340,718  |
| TCID                   | 2017         | 860,000,000  |
|                        | 2018         | 860,000,000  |
|                        | 2019         | 860,000,000  |

|      |      |               |
|------|------|---------------|
| KICI | 2017 | 166,231,600   |
|      | 2018 | 178,208,000   |
|      | 2019 | 198,284,750   |
| HOKI | 2017 | 1,539,656,609 |
|      | 2018 | 3,241,288,365 |
|      | 2019 | 3,436,246,515 |



Lampiran 5 : Data Variabel *Audit Report Lag*

| <b>Kode Perusahaan</b> | <b>Tahun</b> | <b>Audit Internal Audit</b> |
|------------------------|--------------|-----------------------------|
| CEKA                   | 2017         | 66                          |
|                        | 2018         | 74                          |
|                        | 2019         | 79                          |
| CLEO                   | 2017         | 68                          |
|                        | 2018         | 67                          |
|                        | 2019         | 69                          |
| DLTA                   | 2017         | 85                          |
|                        | 2018         | 87                          |
|                        | 2019         | 80                          |
| PCAR                   | 2017         | 92                          |
|                        | 2018         | 87                          |
|                        | 2019         | 141                         |
| HMSP                   | 2017         | 65                          |
|                        | 2018         | 80                          |
|                        | 2019         | 90                          |
| DVLA                   | 2017         | 68                          |
|                        | 2018         | 81                          |
|                        | 2019         | 90                          |
| INAF                   | 2017         | 71                          |
|                        | 2018         | 87                          |
|                        | 2019         | 181                         |
| KLBF                   | 2017         | 81                          |
|                        | 2018         | 86                          |
|                        | 2019         | 87                          |
| SIDO                   | 2017         | 87                          |
|                        | 2018         | 46                          |
|                        | 2019         | 41                          |
| ADES                   | 2017         | 82                          |
|                        | 2018         | 74                          |
|                        | 2019         | 87                          |
| KINO                   | 2017         | 79                          |
|                        | 2018         | 84                          |
|                        | 2019         | 90                          |
| MRAT                   | 2017         | 57                          |
|                        | 2018         | 108                         |
|                        | 2019         | 148                         |
| TCID                   | 2017         | 61                          |
|                        | 2018         | 60                          |
|                        | 2019         | 59                          |

|      |      |    |
|------|------|----|
| KICI | 2017 | 65 |
|      | 2018 | 67 |
|      | 2019 | 66 |
| HOKI | 2017 | 82 |
|      | 2018 | 84 |
|      | 2019 | 90 |

Lampiran 6 : Uji Statistik Deskriptif

**Descriptive Statistics**

|                              | N  | Minimum | Maximum | Mean   | Std. Deviation |
|------------------------------|----|---------|---------|--------|----------------|
| Profitabilitas               | 45 | -.08    | .29     | .0925  | .09198         |
| Komite Audit                 | 45 | .48     | .60     | .4799  | .01862         |
| Sistem Pengendalian Internal | 45 | 3.46    | 9.79    | 8.3010 | 1.60802        |
| Audit Report Lag             | 45 | 1.61    | 2.26    | 1.8970 | .11380         |
| Valid N (listwise)           | 45 |         |         |        |                |

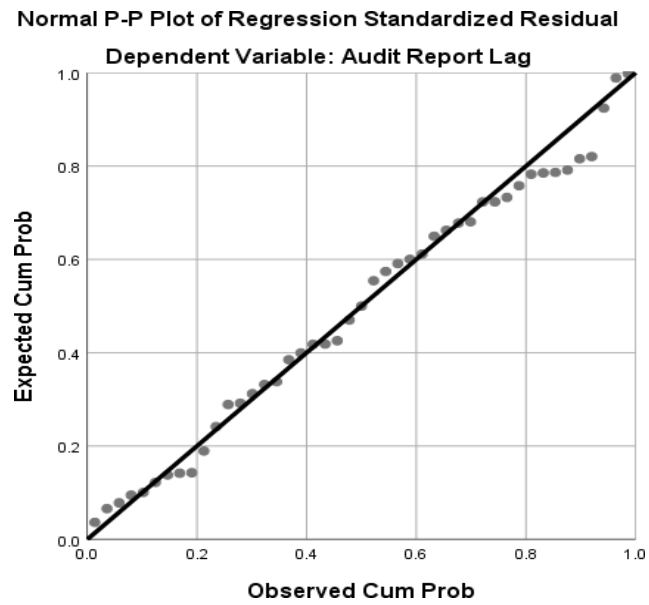
Lampiran 7 : Uji Kolmogorov-Smirnov

**One-Sample Kolmogorov-Smirnov Test**

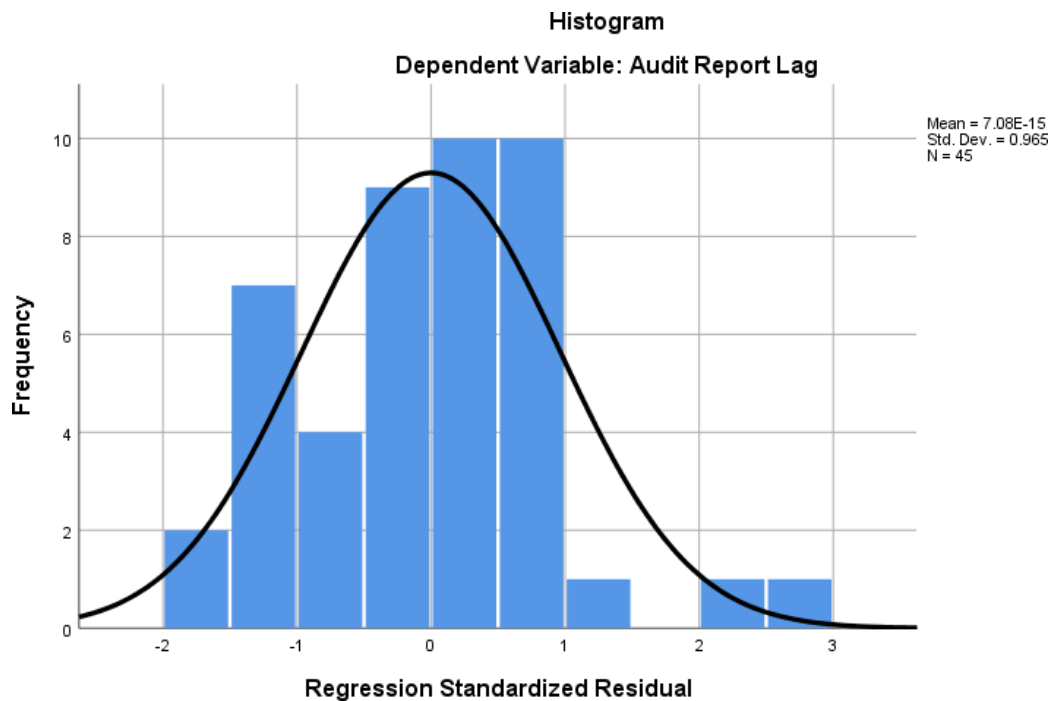
|                                  |                |                         |
|----------------------------------|----------------|-------------------------|
|                                  |                | Unstandardized Residual |
| N                                |                | 45                      |
| Normal Parameters <sup>a,b</sup> | Mean           | .0000000                |
|                                  | Std. Deviation | .10258615               |
| Most Extreme Differences         | Absolute       | .104                    |
|                                  | Positive       | .104                    |
|                                  | Negative       | -.045                   |
| Test Statistic                   |                | .104                    |
| Asymp. Sig. (2-tailed)           |                | .200 <sup>c,d</sup>     |

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Lampiran 8 : Grafik Normal P-Plot of Regression Standardized Residual



Lampiran 9 : Histogram



Lampiran 10 : Uji Multikolinearitas

**Coefficients<sup>a</sup>**

| Model                        | Collinearity Statistics |       |
|------------------------------|-------------------------|-------|
|                              | Tolerance               | VIF   |
| 1 (Constant)                 |                         |       |
| Profitabilitas               | .634                    | 1.578 |
| Komite Audit                 | .964                    | 1.038 |
| Sistem Pengendalian Internal | .650                    | 1.539 |

a. Dependent Variable: REs1

Lampiran 11 : Uji Autokorelasi

**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .289 <sup>a</sup> | .083     | .016              | .06243                     | 1.858         |

a. Predictors: (Constant), Sistem Pengendalian Internal, Komite Audit, Profitabilitas

b. Dependent Variable: Res1

Lampiran 12 : Uji Heteroskedastisitas

**Coefficients<sup>a</sup>**

| Model |                              | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------------------------|-----------------------------|------------|---------------------------|--------|------|
|       |                              | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant)                   | .383                        | .265       |                           | 1.446  | .156 |
|       | Profitabilitas               | -.069                       | .129       | -.101                     | -.538  | .593 |
|       | Komite Audit                 | -.712                       | .515       | -.211                     | -1.383 | .174 |
|       | Sistem Pengendalian Internal | .005                        | .007       | .139                      | .751   | .457 |

a. Dependent Variable: REs1

Lampiran 13 : Uji Parsial (Uji t)

**Coefficients<sup>a</sup>**

| Model |                              | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------------------------|-----------------------------|------------|---------------------------|--------|------|
|       |                              | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant)                   | 2.896                       | .451       |                           | 6.425  | .000 |
|       | Profitabilitas               | -.605                       | .219       | -.489                     | -2.767 | .008 |
|       | Komite Audit                 | -1.618                      | .876       | -.265                     | -1.846 | .072 |
|       | Sistem Pengendalian Internal | -.020                       | .012       | -.283                     | -1.623 | .112 |

a. Dependent Variable: Audit Report Lag

Lampiran 14 : Uji Simultan (Uji F)

**ANOVA<sup>a</sup>**

| Model |            | Sum of Squares |  | df | Mean Square | F     | Sig               |
|-------|------------|----------------|--|----|-------------|-------|-------------------|
| 1     | Regression | .107           |  | 3  | .036        | 3.152 | .035 <sup>b</sup> |
|       | Residual   | .463           |  | 41 | .011        |       |                   |
|       | Total      | .570           |  | 44 |             |       |                   |

a. Dependent Variable: Audit Report Lag

b. Predictors: (Constant), Sistem Pengendalian Internal, Komite Audit, Profitabilitas

Lampiran 15 : Koefisien Determinasi (*Adjusted R Square*)

**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .433 <sup>a</sup> | .187     | .128              | .10627                     | 1.467         |








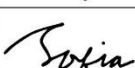







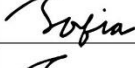

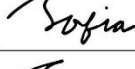

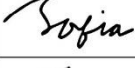

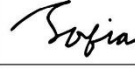


a. Predictors: (Constant), Sistem Pengendalian Internal, Komite Audit, Profitabilitas

b. Dependent Variable: Audit Report Lag

Lampiran 16 : Form Bimbingan Skripsi

|   |                                  |                      |
|---|----------------------------------|----------------------|
|  | FORMULIR PEMBIMBINGAN SKRIPSI/TA | SPT-I/03/SOP-28/F-03 |
|   |                                  | No. Rekaman          |

Nama Mahasiswa : ZAHRA FITRI FALIHA  
 Prodi/NIM : AKUNTANSI / 2017011024  
 Judul Skripsi/TA yang diajukan : ANALISIS PENGARUH PROFITABILITAS, KOMITE AUDIT DAN SISTEM PENGENDALIAN INTERNAL TERHADAP AUDIT REPORT LAG : STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA

| No | Tanggal          | Materi Pembimbingan   | Paraf Mhs   | Paraf Dosen Pembimbing  |
|----|------------------|---|---|---|
| 1  | 23 Oktober 2020  | Bimbingan pertama: Menyerahkan BAB I sampai BAB III melalui email kepada dosen pembimbing 1   |    |    |
| 2  | 6 November 2020  | Bimbingan kedua: Revisi judul yaitu mengubah salah satu variable X yang telah disarankan dosen pembimbing 1, memperbanyak fenomena  |    |    |
| 3  | 9 November 2020  | Bimbingan ketiga: Dosen pembimbing 1 mengirim kembali proposal skripsi yang harus di revisi sebelum deadline pengumpulan proposal   |   |   |
| 4  | 4 Desember 2020  | Bimbingan keempat: Dosen pembimbing 1 memberi masukan terkait perusahaan yang masuk dalam kriteria untuk di olah datanya, dan memberikan saran mencari jurnal terkait fenomena yang telah tertulis dalam proposal |  |  |
| 5  | 21 Desember 2020 | Bimbingan kelima: Dosen pembimbing 2 memberikan saran untuk menambah perusahaan atau memodifikasi pengukuran pada salah satu variabel agar data dapat diolah, dikarenakan tidak ada nya keragaman.                |  |  |
| 6  | 22 Desember 2020 | Bimbingan keenam: Dosen pembimbing 1 memberi saran untuk data yang sudah ada di olah terlebih dahulu, apakah hasil nya bisa digunakan atau tidak  |  |  |
| 7  | 5 Januari 2021   | Bimbingan ketujuh: Dosen pembimbing memberikan masukan untuk mempelajari SPSS sehingga hasil yang diolah tidak error  |  |  |
| 8  | 22 Maret 2021    | Bimbingan ke delapan : Dosen memberikan masukan agar variabel sistem pengendalian internal diganti pengukurannya, salah satunya biaya audit/fee audit   |  |  |
| 9  | 5 April 2021     | Bimbingan ke sembilan : Dosen pembimbing memberikan masukan dan cara-cara terkait uji autokorelasi karena hasil penelitiannya terjadi autokorelasi  |  |  |
| 10 | 30 April 2021    | Bimbingan ke sepuluh : Menunjukkan hasil data SPSS yang sudah selesai. Dosen pembimbing memberi masukan agar penjelasan bab 4 dan bab 5 diisi dengan penjelasan yang lengkap                                      |  |  |
| 11 | 27 May 2021      | Bimbingan ke sebelas : Konfirmasi kepada dosen pembimbing 1 bahwa bab 4 dan bab 5 sudah dilengkapi, dosen pembimbing mengarahkan untuk cek plagiarisme dengan ketentuan maksimal 30%                              |  |  |
| 12 | 02 Juni 2021     | Bimbingan ke dua belas : Dosen pembimbing 2 memberi masukan untuk perhatikan kembali kalimat-kalimat yang typo dan meminimalkan kembali plagiarisme agar tidak maksimal di 30%                                    |  |  |

\* Jika pembimbingan lebih dari minimal 8 kali, mohon membuat salinan formulir ini

|   |   |   |
|---|---|---|
|  |  |  |
| Mahasiswa   | Dosen Pembimbing 1  | Dosen Pembimbing 2  |