

LAMPIRAN

Lampiran 1. Daftar Riwayat Hidup



PADIA AQILLA HAYA

7 JANUARY 2001

PERSONAL BACKGROUND

I am final-year student majoring in Accounting at Pembangunan Jaya University, My GPA is 3.4. I am extremely motivated to constantly develop my skills and grow professionally. I am confident in my ability to come up with creative ideas by utilizing the knowledge and experience i learned

ACHIEVEMENTS

- Become a tax volunteer for 2 periods on campus extracurricular
- Actively involved in campus
- I was teaching assistant
- Wrote a paper in a journal was uploaded in jubaedah website
- Received a scholarship
- Received an "Excellent Work" nomination when i worked at Kementerian Investasi Indonesia

SKILL

- Exceptional communication and networking skills
- Using Ms. excel, word, powerpoint well
- Successful working in a team environment, as well as independently
- Able to work under pressure and multi-task
- Able to follow instructions and deliver quality results
- Punctual

ORGANIZATION EXPERIENCE

2021

- Himpunan Mahasiswa Akuntansi (HIMA)
- Teaching assistant lecturer in activitis with Google for online class
- Accounting Gathering

2020

- Himpunan Mahasiswa Akuntansi (HIMA)
- Jaya Accounting Competition and Carnival Week (Sponsorship)
- Tax Volunteer 2020

2019

- Himpunan Mahasiswa Akuntansi (HIMA)
- BEM competition activity members
- Tax Volunteer 2019

WORK EXPERIENCE

CV Ramda Sejahtera (2019)
Accounting & Servise Administration

- I managed all about financial input and output using ms. excel
- I learned how to deal with customer

Mookie (2020)
Marketing & Accounting

- Managed to sell product more than company's set target
- offer products to customers

Kementerian Investasi/BKPM (2021)
Accounting Intern

- Prepared Accounting Journal
- Approve the realization of investors' investments using LKPM

WORK RESULT

- Have an idea to make money from home for campus activites | IG @accountingmart
- I wrote paper in a journal was uploaded in jubaedah website | Link website : <https://doi.org/10.46306/jub.v1i1.14>

GET IN TOUCH WITH ME

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Lampiran 2. Data Kriteria Pengambilan Sampel

No	Kode Perusahaan	Nama Perusahaan	Kriteria 1	Kriteria 2	Kriteria 3	Urutan Sampel
1	ADRO	Adaro Energy Tbk	√	-	✗	-
2	ARII	Atlas Resources Tbk	√	-	✗	-
3	ATPK	Bara Jaya Internasional Tbk	√	√	-	-
4	BORN	Borneo Lumbung Energi Tbk	√	√	-	-
5	BSSR	Baramulti Suksessarana Tbk	√	-	✗	-
6	BUMI	Bumi Resources Tbk	√	-	✗	-
7	BYAN	Bayan Resources Tbk	√	-	✗	-
8	DEWA	Darma Henwa Tbk	√	-	√	1
9	DOID	Delta Dunia Makmur Tbk	√	-	✗	-
10	DSSA	Dian Swastatika Sentosa Tbk	√	-	✗	-
11	FIRE	Alfa Energi Investama Tbk	√	-	✗	-
12	GEMS	Golden Energy Mines Tbk	√	-	✗	-
13	GTBO	Garda Tujuh Buana Tbk	√	-	✗	-
14	HRUM	Harum Energy Tbk	√	-	✗	-
15	INDY	Indika Energy Tbk	√	-	✗	-
16	ITMG	Indo Tambangraya Megah Tbk	√	-	✗	-
17	KKGI	Resource Alam Indonesia Tbk	√	-	✗	-
18	MBAP	Mitabara Adiperdana Tbk	√	-	✗	-

19	MYOH	Samindo Resource Tbk	√	-	✗	-
20	PKPK	Perdana Karha Perkasa Tbk	√	-	√	2
21	PTBA	Bukit Asam Tbk	√	-	√	3
22	PTRO	Petrosea Tbk	√	-	✗	-
23	SMMT	Golden Eagle Energy Tbk	√	-	√	4
24	TOBA	Toba Bara Sejahtera Tbk	√	-	✗	-
25	APEX	Apexindo Pratama Duta Tbk	√	√	✗	-
26	ARTI	Ratu Prabu Energi Tbk	√	-	✗	-
27	BIPI	Astrindo Nusantara Infrastruktur Tbk	√	-	✗	-
28	ELSA	Elnusa Tbk	√	-	√	5
29	ENRG	Energi Mega Persada Tbk	√	-	✗	-
30	ESSA	Surya Esa Perkasa Tbk	√	-	✗	-
31	MEDC	Medco Energi Internasional Tbk	√	-	✗	-
32	MITI	Mitra Investindo Tbk	√	-	√	6
33	RUIS	Radiant Utama Interinsco Tbk	√	-	√	7
34	ANTM	Aneka Tambang Tbk	√	-	√	8
35	CITA	Citra Mineral Investindo Tbk	√	-	√	9
36	CKRA	Cakra Mineral Tbk	√	√	✗	-
37	DKFT	Central Omega Resources Tbk	√	-	√	10
38	INCO	Vale Indonesia Tbk	√	-	✗	-

39	MDKA	Merdeka Copper Gold Tbk	√	-	✗	-
40	PSAB	J Resources Asia Pasifik Tbk	√	-	✗	-
41	SMRU	SMR Utama Tbk	√	-	√	11
42	TINS	Timah Tbk	√	-	√	12
43	CTIH	Citatah Tbk	√	-	√	13
44	SIAP	Sekawan Intipratama Tbk	√	-	✗	-

Lampiran 3. Tabulasi Data

Perusahaan	Tahun	kinper	ukper	RepKAP	ARL
ANTM	2018	68,08	0,20	10	64
	2019	8,07	0,17	10	104
	2020	47,83	0,17	10	71
CTTH	2018	4,23	0,20	10	84
	2019	20,72	0,20	10	84
	2020	-33,69	0,20	6	141
CITA	2018	194	0,22	10	70
	2019	195	0,22	10	90
	2020	168	0,20	10	82
DEWA	2018	0,12	0,20	10	92
	2019	0,17	0,20	10	83
	2020	0,08	0,18	6	151
DKFT	2018	9,73	0,22	10	84
	2019	7,22	0,22	10	90
	2020	-3,18	0,22	6	147
ELSA	2018	37,86	0,16	10	45
	2019	48,84	0,16	10	45
	2020	34,13	0,16	10	50
MITI	2018	-5,3	0,19	10	86
	2019	-62,3	0,18	10	91
	2020	bb	0,17	10	57
PKPK	2018	-7	0,19	10	86
	2019	-76	0,18	6	132
	2020	0,09	0,18	6	141
PTBA	2018	477	0,17	10	65
	2019	371	0,17	10	63
	2020	213	0,17	10	67
RUIS	2018	35,14	0,21	10	80
	2019	42,97	0,21	10	84
	2020	36,77	0,21	10	85
SMMT	2018	24,32	0,21	10	84
	2019	2,17	0,21	10	120
	2020	-5,25	0,21	10	119
SMRU	2018	-5,58	0,21	10	74
	2019	-15,02	0,21	10	91
	2020	-25,83	0,21	6	125
TINS	2018	25	0,17	10	0
	2019	-82	0,17	10	0
	2020	-45	0,16	10	0

Lampiran 4. Hasil Analisis Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Kinerja Perusahaan	39	-82.00	477.00	43.8423	112.18874
Ukuran Perusahaan	39	.16	.22	.1914	.02023
Reputasi KAP	39	6.00	10.00	9.3846	1.46207
Audit Report Lag	39	.00	151.00	82.7436	36.31566
Valid N (listwise)	39				

Lampiran 5. Hasil Uji Normalitas

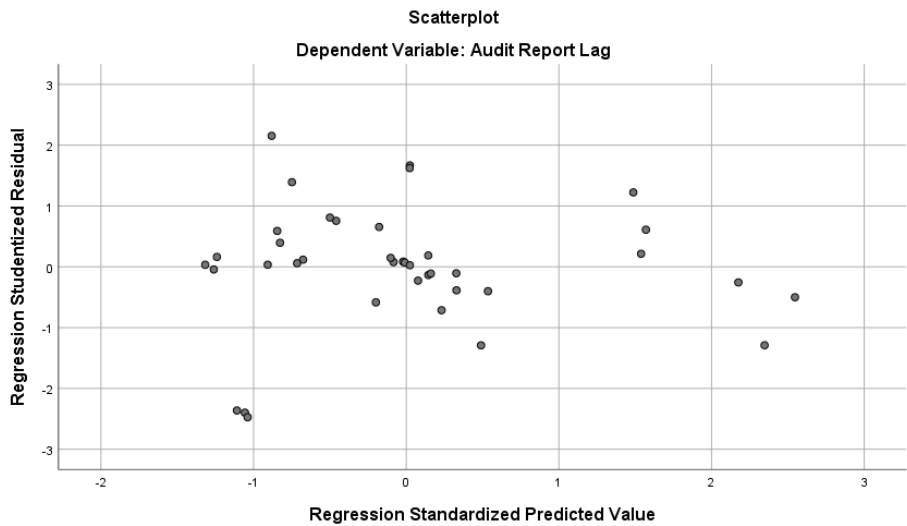
One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			39
Normal Parameters ^{a,b}	Mean		.0000000
	Std. Deviation		21.59698492
Most Extreme Differences	Absolute		.147
	Positive		.138
	Negative		-.147
Test Statistic			.147
Asymp. Sig. (2-tailed)			.032 ^c
Monte Carlo Sig. (2-tailed)	Sig.		.341 ^d
	95% Confidence Interval	Lower Bound	.331
		Upper Bound	.350
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. Based on 10000 sampled tables with starting seed 2000000.			

Lampiran 6. Hasil Uji Multikoleniaritas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Kinerja Perusahaan	.926	1.080
	Ukuran Perusahaan	.986	1.014
	Reputasi KAP	.932	1.073

a. Dependent Variable: Audit Report Lag

Lampiran 7. Hasil Uji Heterokedastisitas



Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	43.447	29.229		1.486	.146
	Kinerja Perusahaan	-.050	.023	-.354	-2.198	.346
	Ukuran Perusahaan	-187.919	122.350	-.240	-1.536	.134
	Reputasi KAP	.978	1.742	.090	.561	.578

a. Dependent Variable: ABRESID

Lampiran 8. Hasil Uji Regresi Linear Berganda

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	84.060	43.402		1.937	.061
	Kinerja Perusahaan	.017	.034	.051	.489	.628
	Ukuran Perusahaan	788.768	181.679	.439	4.342	.000
	Reputasi KAP	-16.303	2.587	-.656	-6.302	.000

a. Dependent Variable: Audit Report Lag

Lampiran 9 Uji Koefisien Determinasi

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.804 ^a	.646	.616	22.50354

a. Predictors: (Constant), Reputasi KAP, Ukuran Perusahaan, Kinerja Perusahaan

b. Dependent Variable: Audit Report Lag

Lampiran 10 Hasil uji Signifikansi Parsial (Uji t)

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	84.060	43.402		1.937	.061
	Kinerja Perusahaan	.017	.034	.051	.489	.628
	Ukuran Perusahaan	788.768	181.679	.439	4.342	.000
	Reputasi KAP	-16.303	2.587	-.656	-6.302	.000

a. Dependent Variable: Audit Report Lag

Lampiran 11. Hasil Uji Signifikasi Simultan (Uji f)

ANOVA^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	32391.105	3	10797.035	21.321	.000 ^b
	Residual	17724.331	35	506.409		
	Total	50115.436	38			
a. Dependent Variable: Audit Report Lag						
b. Predictors: (Constant), Reputasi KAP, Ukuran Perusahaan, Kinerja Perusahaan						