

LAMPIRAN

Lampiran 1. Hasil Operasionalisasi Variabel

CODE	YEAR	ARL	SIZE	UKAP	ACOM	LEV
AUTO	2017	7.141	16.508	1.225	0.271	0.372
AUTO	2018	7.141	16.581	1.225	0.277	0.411
AUTO	2019	7.141	16.589	1.225	0.255	0.375
AUTO	2020	7.280	16.535	1.225	0.211	0.347
AUTO	2021	7.211	16.646	1.225	0.258	0.431
BOLT	2017	7.810	13.988	0.707	0.396	0.641
BOLT	2018	8.602	14.087	0.707	0.444	0.778
BOLT	2019	8.307	14.051	0.707	0.446	0.663
BOLT	2020	9.950	13.928	0.707	0.399	0.599
BOLT	2021	10.583	14.129	0.707	0.449	0.674
GJTL	2017	9.055	16.716	1.225	0.291	2.197
GJTL	2018	9.327	16.797	1.225	0.330	2.355
GJTL	2019	11.874	16.752	1.225	0.330	2.024
GJTL	2020	8.062	16.694	1.225	0.302	1.594
GJTL	2021	9.539	16.731	1.225	0.335	1.648
INDS	2017	9.220	14.705	0.707	0.291	0.135
INDS	2018	9.165	14.725	0.707	0.322	0.131
INDS	2019	10.724	14.857	0.707	0.258	0.102
INDS	2020	9.220	14.854	0.707	0.226	0.102
INDS	2021	10.488	14.968	0.707	0.368	0.189
SMSM	2017	9.220	14.709	1.225	0.583	0.336
SMSM	2018	9.274	14.846	1.225	0.605	0.303
SMSM	2019	10.677	14.920	1.225	0.598	0.272
SMSM	2020	10.954	15.032	1.225	0.454	0.275
SMSM	2021	9.695	15.168	1.225	0.525	0.329
CINT	2017	9.327	13.074	0.707	0.272	0.247
CINT	2018	8.602	13.105	0.707	0.351	0.264
CINT	2019	9.110	13.164	0.707	0.371	0.338
CINT	2020	8.832	13.118	0.707	0.370	0.292
CINT	2021	10.536	13.108	0.707	0.242	0.410
GEMA	2017	9.000	13.606	0.707	0.220	0.998
GEMA	2018	9.000	13.802	0.707	0.245	1.316
GEMA	2019	11.000	13.777	0.707	0.259	1.356
GEMA	2020	9.000	13.787	0.707	0.257	1.621
GEMA	2021	10.724	13.880	0.707	0.227	1.732
MICE	2017	9.000	13.668	0.707	0.366	0.421
MICE	2018	9.000	13.742	0.707	0.369	0.457
MICE	2019	10.863	13.859	0.707	0.367	0.531

MICE	2020	9.165	13.816	0.707	0.372	0.469
MICE	2021	9.165	13.877	0.707	0.398	0.496
WOOD	2017	9.000	15.162	0.707	0.348	1.009
WOOD	2018	9.000	15.339	0.707	0.412	0.873
WOOD	2019	10.536	15.524	0.707	0.491	1.040
WOOD	2020	10.198	15.599	0.707	0.471	0.963
WOOD	2021	10.440	15.733	0.707	0.487	0.867
BELL	2017	9.220	13.052	0.707	0.627	0.530
BELL	2018	9.220	13.152	0.707	0.699	0.777
TRIS	2017	9.220	13.208	0.707	0.536	0.530
TRIS	2018	9.220	13.358	0.707	0.568	0.777
TRIS	2019	10.677	13.953	0.707	0.531	0.737
TRIS	2020	10.488	13.882	0.707	0.494	0.658
TRIS	2021	9.434	13.874	0.707	0.530	0.611
AKKU	2017	9.055	13.926	0.707	0.384	0.469
AKKU	2018	10.296	13.887	0.707	0.363	0.431
AKKU	2019	9.487	13.750	0.707	0.255	0.595
AKKU	2021	11.533	13.449	0.707	0.034	0.555
ARTA	2017	8.944	12.859	0.707	0.022	0.209
ARTA	2018	10.724	12.975	0.707	0.017	0.174
ARTA	2019	9.274	12.992	0.707	0.021	0.178
ARTA	2020	11.705	12.885	0.707	0.009	0.151
BLTZ	2017	8.832	14.373	1.225	0.063	0.554
BLTZ	2018	9.381	14.382	1.225	0.090	0.518
BLTZ	2019	10.909	14.466	1.225	0.092	0.541
BLTZ	2020	11.874	14.705	1.225	0.026	2.056
BLTZ	2021	10.863	14.692	1.225	0.025	3.519
JGLE	2017	9.274	15.184	0.707	0.042	0.718
JGLE	2018	10.909	15.162	0.707	0.041	0.691
JGLE	2020	12.042	15.016	0.707	0.040	0.622
JGLE	2021	10.724	14.931	0.707	0.043	0.566
JIHD	2017	9.055	15.711	0.707	0.017	0.345
JIHD	2018	9.000	15.704	0.707	0.016	0.322
JIHD	2019	9.327	15.739	0.707	0.016	0.372
JIHD	2020	11.705	15.721	0.707	0.013	0.377
JIHD	2021	10.724	15.704	0.707	0.013	0.385
JSPT	2017	9.274	15.231	1.225	0.021	0.479
JSPT	2018	9.327	15.435	1.225	0.026	0.560
JSPT	2019	12.247	15.537	1.225	0.021	0.692
JSPT	2021	10.863	15.553	0.707	0.012	1.098
KPIG	2017	7.616	16.545	0.707	0.074	0.240

KPIG	2018	8.944	16.679	0.707	0.076	0.354
KPIG	2019	9.487	17.168	0.707	0.049	0.238
KPIG	2020	11.402	17.197	0.707	0.051	0.264
KPIG	2021	10.050	17.247	0.707	0.054	0.263
MAMI	2017	9.327	13.684	0.707	0.021	0.365
MAMI	2018	9.381	13.810	0.707	0.024	0.533
MAPB	2017	9.274	14.304	1.225	0.094	0.529
MAPB	2018	9.220	14.352	1.225	0.096	0.602
MAPB	2019	9.274	14.542	1.225	0.097	0.673
MAPB	2020	9.434	14.708	1.225	0.068	1.394
MAPB	2021	9.381	14.623	1.225	0.085	1.209
MINA	2017	8.660	11.745	0.707	0.015	0.024
MINA	2018	8.185	11.741	0.707	0.015	0.020
MINA	2019	8.124	12.029	0.707	0.004	0.034
MINA	2020	8.832	11.661	0.707	0.168	0.045
MINA	2021	9.434	11.621	0.707	0.205	0.066
NASA	2017	9.274	14.078	0.707	0.001	0.205
NASA	2018	9.327	13.971	0.707	0.001	0.078
NASA	2019	10.583	14.182	0.707	0.000	0.055
NASA	2020	12.166	13.943	0.707	0.000	0.054
NASA	2021	10.817	13.941	0.707	0.049	0.058
PANR	2017	8.944	14.790	0.707	0.144	1.194
PANR	2018	9.381	14.411	0.707	0.139	1.179
PANR	2019	9.487	14.580	0.707	0.112	1.372
PANR	2020	12.124	14.395	0.707	0.030	1.494
PANR	2021	10.770	14.198	0.707	0.042	1.710
PJAA	2017	8.246	15.137	0.707	0.029	0.883
PJAA	2018	8.775	15.288	0.707	0.028	1.052
PJAA	2019	9.539	15.226	0.707	0.031	0.904
PJAA	2021	7.280	15.303	0.707	0.010	1.964
PNSE	2017	8.124	13.138	0.707	0.056	0.754
PNSE	2018	8.602	13.033	0.707	0.066	0.620
PNSE	2019	8.832	13.040	0.707	0.065	0.749
PNSE	2020	11.446	12.909	0.707	0.057	0.879
PNSE	2021	10.817	12.854	0.707	0.062	1.052
PSKT	2017	7.071	13.094	0.707	0.014	0.124
PSKT	2018	5.568	13.061	0.707	0.014	0.139
PSKT	2019	8.124	13.049	0.707	0.011	0.166
PSKT	2020	9.055	12.986	0.707	0.004	0.182
PSKT	2021	9.000	12.958	0.707	0.004	0.187
PTSP	2017	9.220	12.632	0.707	0.101	1.076

PTSP	2018	9.220	12.638	0.707	0.102	0.872
PTSP	2019	9.539	12.773	0.707	0.127	0.851
PTSP	2020	10.909	12.849	0.707	0.099	1.615
PTSP	2021	9.487	12.686	0.707	0.103	1.527
MNCN	2017	7.550	16.527	0.707	0.348	0.536
MNCN	2018	7.280	16.609	0.707	0.339	0.535
MNCN	2019	8.944	16.697	0.707	0.320	0.424
MNCN	2020	12.124	16.756	0.707	0.307	0.308
MNCN	2021	9.899	16.877	0.707	0.278	0.220
MSKY	2017	7.550	15.414	0.707	0.107	1.246
MSKY	2018	9.000	15.403	0.707	0.107	1.362
MSKY	2019	8.832	15.288	0.707	0.103	0.533
MSKY	2020	12.000	15.340	0.707	0.162	0.729
MSKY	2021	9.434	15.173	0.707	0.157	0.568
SCMA	2017	8.602	15.499	1.225	0.426	0.223
SCMA	2018	9.274	15.630	1.225	0.399	0.203
SCMA	2019	10.000	15.720	1.225	0.395	0.224
SCMA	2020	9.487	15.728	1.225	0.373	0.737
SCMA	2021	9.539	16.109	1.225	0.276	0.329
TMPO	2017	8.246	12.899	0.707	0.242	1.565
TMPO	2018	9.000	12.951	0.707	0.325	0.630
TMPO	2019	10.000	12.933	0.707	0.322	0.582
TMPO	2020	9.487	12.819	0.707	0.250	0.895
TMPO	2021	10.100	12.830	0.707	0.234	0.945
BHIT	2017	7.681	17.850	0.707	0.111	1.347
BHIT	2018	9.274	17.848	0.707	0.114	1.303
BHIT	2019	9.539	17.869	0.707	0.112	0.998
BHIT	2021	10.050	17.990	0.707	0.110	0.686
ACES	2017	9.327	15.304	0.707	0.438	0.262
ACES	2018	9.220	15.487	0.707	0.480	0.256
ACES	2019	10.296	15.709	0.707	0.413	0.248
ACES	2020	11.180	15.796	0.707	0.358	0.388
ACES	2021	9.434	15.788	0.707	0.339	0.304
CSAP	2017	9.220	15.452	1.225	0.620	2.369
CSAP	2018	9.327	15.571	1.225	0.602	1.981
CSAP	2019	11.662	15.700	1.225	0.593	2.339
CSAP	2020	11.269	15.846	1.225	0.509	2.709
CSAP	2021	10.050	15.956	1.225	0.516	2.755
ECII	2017	9.274	14.457	0.707	0.222	0.108
ECII	2018	9.274	14.477	0.707	0.191	0.117
ECII	2020	12.166	14.364	0.707	0.152	0.354

ECII	2021	10.724	14.456	0.707	0.113	0.381
ERAA	2017	9.055	15.999	1.225	0.559	1.394
ERAA	2018	9.274	16.356	1.225	0.647	1.628
ERAA	2019	9.327	16.093	1.225	0.485	0.958
ERAA	2020	9.849	16.232	1.225	0.381	0.971
ERAA	2021	10.198	16.247	1.225	0.400	0.760
IMAS	2017	9.000	17.264	1.225	0.150	2.384
IMAS	2018	9.327	17.528	1.225	0.148	2.967
IMAS	2019	10.583	17.615	1.225	0.109	3.751
IMAS	2020	12.288	17.695	1.225	0.100	2.807
IMAS	2021	9.434	17.748	1.225	0.116	2.972
MAPI	2017	9.327	16.251	1.225	0.312	1.693
MAPI	2018	9.274	16.352	1.225	0.287	1.084
MAPI	2019	9.539	16.450	1.225	0.289	0.891
MAPI	2020	9.487	16.686	1.225	0.230	1.716
MAPI	2021	9.434	16.636	1.225	0.246	1.365
MPMX	2017	9.327	16.092	1.225	0.147	1.106
MPMX	2018	9.274	16.296	1.225	0.113	0.362
MPMX	2019	9.327	16.073	1.225	0.117	0.316
MPMX	2020	9.950	16.036	1.225	0.055	0.456
MPMX	2021	9.381	16.105	1.225	0.041	0.577
SONA	2017	8.660	13.948	0.707	0.329	0.792
SONA	2018	8.544	14.039	0.707	0.367	0.641
SONA	2019	9.539	13.920	0.707	0.301	0.333
SONA	2020	9.434	13.658	0.707	0.180	0.214
SONA	2021	10.198	13.514	0.707	0.149	0.142

Lampiran 4. Daftar Riwayat Hidup



Aril Syahrrial

Tangerang, 06 April 2001

My Contact

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Hard Skill

- Financial Modelling
- Accounting Information System
- Financial Accounting
- Financial Analysis
- Audit
- Tax

Soft Skill

- Analysis
- Leadership
- Communication
- Entrepreneurship
- Teamwork
- Responsibility
- Observation

Education Background

- Pembangunan Jaya University
Accounting Study Program
2019 - Present
GPA : 3,83
- SMA Negeri 10 South Tangerang
Majoring in Social Sciences
2016 - 2019

About Me

An active student from the 7th-semester accounting study program with a lot of experience in various organizations over the last 6 years. Diligent, ambitious, good at communicating, and adaptable in carrying out a job. An entrepreneur for the last 3 years with the implementation of accounting knowledge. Achieved as a finalist in a national tax competition.

Work Experience

- 2019 - 2020 Marketing of Pembangunan Jaya University
Telemarketing staff & offer letter Staff
- Invite and promote UPJ to students in various high schools in various regions.
 - Responsible for reminding payment deadlines and recording late payments when registered
- 2020 - Present Marketplace AENI STORE
AENI STORE Owner
- Selling various kinds of original action figures on the Tokopedia & Shopee marketplaces with a profit of up to 3 million / month
- May 2022 - August 2022 PT Jaya Teknik Indonesia
Accounting Staff
- Responsible for inputting financial data related to debt transactions into accounting software.

Organization Experience

- Himpunan Mahasiswa Akuntansi UPJ
Head of The Entrepreneurship Division
2021 - 2022
- Himpunan Mahasiswa Kota Tangerang Selatan
Entrepreneurship Division Secretary
2021 - 2022
- Jaya Accounting Competition & Carnival 2022
Head of Sponsorship Division
2021 - 2022
- Jaya Accounting Competition & Carnival 2021
Deputy Head of Event Management
2020 - 2021

Achievements

- 2023 Passes Teknisi Akuntansi Certification from Badan Nasional Sertifikasi Profesi (BNSP)
- 2022 Passes AB Tax Brevet Certification from Ikatan Konsultan Pajak Indonesia (IKPI)
- 2021 National tax essay and infographic competition finalist at Ciputra University, Surabaya
- 2019 Received a non-academic C.Ps & C.STMI degree from the Indonesian School of Trainer & Motivator

Lampiran 5. Screenshot 8x Bimbingan My UPJ

Sebelum Seminar Proposal

No	Tanggal	Dosen Pembimbing	Topik	Disetujui	Aksi
1	14 September 2022	Dr Agustine Dwianika, S.E., M.Ak., CMA., CIBA	Bimbingan BAB 1 - 3	✓	
1	15 September 2022	Rudi Harianto, S.E., M.A.	Judul, Pengukuran, sample, & variabel control	✓	
2	28 September 2022	Dr Agustine Dwianika, S.E., M.Ak., CMA., CIBA	Pembahasan fenomena masalah, grand theory, kerangka pemikiran, dan daftar pustaka	✓	
2	22 September 2022	Rudi Harianto, S.E., M.A.	Bimbingan terinci BAB 1 - 3	✓	
3	29 September 2022	Rudi Harianto, S.E., M.A.	Pembahasan hasil revisian sebelumnya pada bab 1-3	✓	
3	11 Oktober 2022	Dr Agustine Dwianika, S.E., M.Ak., CMA., CIBA	Transformasi Data dari Nominal ke Rasio	✓	
4	15 Oktober 2022	Dr Agustine Dwianika, S.E., M.Ak., CMA., CIBA	Penggunaan metode SQRT dalam transformasi data & analisa data via Eviews	✓	
4	4 Oktober 2022	Rudi Harianto, S.E., M.A.	Bimbingan Populasi & Sampel Penelitian serta Operasional Variabel	✓	
5	6 Oktober 2022	Rudi Harianto, S.E., M.A.	ACC BAB 1-3	✓	

Setelah Seminar Proposal

NIM	2019011051	Nama Mahasiswa	ARIL SYAHRIAL
Program Studi	Akuntansi	SKS Lulus	147 SKS
Tgl. Mulai	29 November 2022	Judul Tugas Akhir	PENGARUH UKURAN PERUSAHAAN, UKURAN KANTOR AKUNTAN PUBLIK, DAN AUDIT COMPLEXITY TERHADAP AUDIT REPORT LAG (Studi Empiris pada Perusahaan Sektor Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2021)

No	Tanggal	Dosen Pembimbing	Topik	Disetujui	Aksi
5	23 November 2022	Dr Agustine Dwianika, S.E., M.Ak., CMA., CIBA	Bimbingan hasil olah data dan bab 4	✓	
6	5 November 2022	Rudi Harianto, S.E., M.A.	Olah Data Operasional Variabel	✓	
6	30 November 2022	Dr Agustine Dwianika, S.E., M.Ak., CMA., CIBA	Hasil penelitian bab 4 & 5	✓	
7	8 November 2022	Rudi Harianto, S.E., M.A.	Hasil Uji Asumsi Klasik & Uji Hipotesis	✓	
8	15 November 2022	Rudi Harianto, S.E., M.A.	Referensi & jurnal outlier data	✓	
9	19 November 2022	Rudi Harianto, S.E., M.A.	interpretasi data dan hasil penelitian	✓	
10	26 November 2022	Rudi Harianto, S.E., M.A.	kesimpulan, keterbatasan, dan saran	✓	
11	3 Desember 2022	Rudi Harianto, S.E., M.A.	ACC Bab 1-5 Skripsi	✓	