

LAMPIRAN

Lampiran 1. Hasil Operasionalisasi Variabel

Code	Year	Y	X1	X2	X3
AMRT	2017	75	2	0.403218	36
AMRT	2018	84	3	0.414604	36
AMRT	2019	87	1	0.376622	36
AMRT	2020	88	2	0.36154	36
AMRT	2021	89	3	0.382486	36
DAYA	2017	85	1	0.000873	30
DAYA	2018	59	2	0.32306	30
DAYA	2019	59	3	0.282092	30
DAYA	2020	71	1	0.233698	30
DAYA	2021	70	2	0.304014	30
EPMT	2017	81	1	0.653402	36
EPMT	2018	85	2	0.629133	36
EPMT	2019	86	3	0.639247	36
EPMT	2020	88	1	0.587965	36
EPMT	2021	88	2	0.634763	36
HERO	2017	60	3	0.22387	30
HERO	2018	59	1	0.265047	30
HERO	2019	65	2	0.272178	30
HERO	2020	69	3	0.253189	30
HERO	2021	61	1	0.138322	30
MIDI	2017	75	2	0.297395	36
MIDI	2018	84	3	0.325978	36
MIDI	2019	87	1	0.316082	36
MIDI	2020	88	2	0.319856	36
MIDI	2021	89	3	0.350685	36
MPPA	2017	85	1	0.334348	21
MPPA	2018	86	2	0.392871	21
MPPA	2019	126	1	0.32962	21
MPPA	2020	113	2	0.249543	21
MPPA	2021	89	3	0.263711	21
PCAR	2017	92	1	0.230038	2
PCAR	2018	87	1	0.490262	2
PCAR	2020	119	2	0.32857	2
PCAR	2021	115	3	0.429001	2
RANC	2017	57	2	0.351249	8
RANC	2018	67	1	0.296545	8
RANC	2019	72	2	0.30842	8
RANC	2020	69	3	0.251763	8

RANC	2021	73	1	0.291305	8
SDPC	2017	50	1	0.713511	5
SDPC	2018	49	2	0.791471	5
SDPC	2019	84	3	0.337255	5
SDPC	2020	76	1	0.743214	5
SDPC	2021	60	1	0.725931	5
WICO	2017	81	1	0.279035	36
WICO	2018	88	2	0.370117	36
WICO	2021	119	2	0.672194	36
AALI	2017	51	3	0.081868	30
AALI	2018	51	1	0.089112	30
AALI	2019	51	2	0.074069	30
AALI	2020	50	3	0.078825	30
AALI	2021	52	1	0.100264	30
ADES	2017	82	1	0.295835	30
ADES	2018	74	2	0.273466	30
ADES	2019	87	3	0.259224	30
ADES	2020	120	1	0.208312	30
ADES	2021	89	2	0.200299	30
AISA	2020	88	1	0.17773	21
AISA	2021	117	1	0.179661	21
ALTO	2017	94	1	0.150446	31
ALTO	2018	100	2	0.154206	31
ALTO	2019	108	1	0.144957	31
ALTO	2021	117	1	0.13793	31
BISI	2017	86	1	0.565099	36
BISI	2018	88	1	0.737499	36
BISI	2019	114	2	0.713611	36
BISI	2020	118	3	0.548282	36
BISI	2021	98	1	0.423121	36
BTEK	2017	88	1	0.166978	2
BTEK	2018	87	1	0.144918	2
BTEK	2021	116	3	0.020938	2
BUDI	2017	78	2	0.302945	10
BUDI	2018	79	3	0.384021	10
BUDI	2019	90	1	0.354877	10
BUDI	2020	88	2	0.389735	10
BUDI	2021	115	1	0.406134	10
BWPT	2017	85	2	0.025801	15
BWPT	2018	87	3	0.036197	15
BWPT	2019	121	1	0.022143	15

BWPT	2020	88	2	0.016965	15
BWPT	2021	88	3	0.026032	15
CAMP	2018	88	2	0.35883	4
CAMP	2019	115	3	0.334337	4
CAMP	2020	85	1	0.241715	4
CAMP	2021	84	1	0.201799	4
CLEO	2017	68	2	0.195009	8
CLEO	2018	67	3	0.22128	8
CLEO	2019	69	1	0.179122	8
CLEO	2020	75	2	0.168645	8
CLEO	2021	70	3	0.183404	8
CPIN	2017	86	1	0.323641	36
CPIN	2018	88	2	0.32291	36
CPIN	2019	114	3	0.298417	36
CPIN	2021	98	2	0.262621	36
CPRO	2018	88	1	0.127963	36
CPRO	2021	119	3	0.167897	36
DLTA	2017	85	1	0.242304	15
DLTA	2018	87	1	0.237945	15
DLTA	2019	80	1	0.283678	15
DLTA	2020	89	1	0.234748	15
DLTA	2021	89	2	0.200457	15
DPUM	2017	79	1	0.377479	22
DPUM	2018	119	2	0.423337	22
DPUM	2021	131	1	0.209766	22
DSFI	2017	85	2	0.462756	30
DSFI	2018	86	3	0.447364	30
DSFI	2019	136	1	0.467647	30
DSFI	2020	105	1	0.483895	30
DSFI	2021	112	2	0.520485	30
DSNG	2017	54	1	0.109606	30
DSNG	2018	87	2	0.108161	30
DSNG	2019	91	3	0.091697	30
DSNG	2020	62	1	0.07435	30
DSNG	2021	49	1	0.074586	30
GZCO	2017	72	1	0.010788	29
GZCO	2018	88	1	0.006235	29
GZCO	2019	118	1	0.00983	29
GZCO	2020	117	2	0.008641	29
GZCO	2021	113	3	0.008941	29
HOKI	2017	82	3	0.558854	22

HOKI	2018	84	1	0.531964	22
HOKI	2019	90	2	0.478391	22
HOKI	2020	106	3	0.429855	22
HOKI	2021	117	1	0.436547	22
ICBP	2017	75	2	0.138687	36
ICBP	2018	78	3	0.236548	36
ICBP	2019	80	1	0.203826	36
ICBP	2020	78	1	0.095188	36
ICBP	2021	88	1	0.103824	36
INDF	2017	75	2	0.16751	36
INDF	2018	78	3	0.176575	36
INDF	2019	80	1	0.1566	36
INDF	2020	78	1	0.10776	36
INDF	2021	88	1	0.113238	36
JAWA	2017	86	1	0.019225	22
JAWA	2018	88	2	0.028631	22
JAWA	2021	117	2	0.033	22
JPFA	2017	59	1	0.397788	36
JPFA	2018	64	1	0.436062	36
JPFA	2019	59	1	0.314006	36
JPFA	2020	59	2	0.290939	36
JPFA	2021	60	3	0.351906	36
LSIP	2017	50	2	0.037336	36
LSIP	2018	52	1	0.055554	36
LSIP	2019	56	1	0.069341	36
LSIP	2020	55	1	0.05296	36
LSIP	2021	52	1	0.045569	36
MAIN	2017	99	1	0.282046	30
MAIN	2018	88	2	0.20534	30
MAIN	2019	121	3	0.224916	30
MAIN	2020	90	1	0.275311	30
MAIN	2021	90	2	0.338318	30
MLBI	2017	53	1	0.296412	15
MLBI	2018	46	1	0.269202	15
MLBI	2019	52	1	0.354264	15
MLBI	2020	64	2	0.17466	15
MLBI	2021	56	1	0.183956	15
MYOR	2017	74	2	0.507473	15
MYOR	2018	74	3	0.507322	15
MYOR	2019	90	1	0.456595	15
MYOR	2020	89	2	0.418106	15

MYOR	2021	89	3	0.44915	15
ROTI	2017	85	1	0.082284	36
ROTI	2018	72	2	0.108807	36
ROTI	2019	59	1	0.120279	36
ROTI	2020	88	2	0.100956	36
ROTI	2021	61	1	0.148242	36
SGRO	2017	80	1	0.138433	36
SGRO	2018	85	1	0.061929	36
SGRO	2019	76	2	0.049551	36
SGRO	2020	105	3	0.077222	36
SGRO	2021	87	1	0.054482	36
SIMP	2017	50	2	0.032154	36
SIMP	2018	56	3	0.107047	36
SIMP	2019	56	1	0.099194	36
SIMP	2020	55	1	0.109267	36
SIMP	2021	52	1	0.114464	36
SIPD	2017	75	1	0.326873	30
SIPD	2018	80	2	0.298811	30
SIPD	2019	80	1	0.389476	30
SIPD	2020	81	1	0.421241	30
SIPD	2021	119	1	0.502356	30
SKBM	2017	81	2	0.380337	33
SKBM	2018	81	3	0.17595	33
SKBM	2019	90	1	0.231423	33
SKBM	2021	110	2	0.784696	33
SKLT	2017	73	2	0.193932	33
SKLT	2018	71	3	0.43334	33
SKLT	2019	72	1	0.437682	33
SKLT	2020	68	2	0.401234	33
SKLT	2021	75	3	0.334825	33
SMAR	2017	67	2	0.221475	15
SMAR	2018	53	3	0.235317	15
SMAR	2019	90	1	0.263168	15
SMAR	2020	104	2	0.182832	15
SMAR	2021	76	3	0.285962	15
SSMS	2017	74	1	0.023583	36
SSMS	2018	87	1	0.022884	36
SSMS	2019	115	2	0.023731	36
SSMS	2020	89	3	0.027134	36
SSMS	2021	95	1	0.025857	36
STTP	2018	89	2	0.279595	33

STTP	2021	129	1	0.208133	33
TBLA	2017	78	2	0.269386	15
TBLA	2018	81	3	0.262935	15
TBLA	2019	90	1	0.232313	15
TBLA	2020	57	2	0.118462	15
TBLA	2021	116	1	0.285785	15
TGKA	2017	86	2	0.436364	36
TGKA	2018	88	2	0.611411	36
TGKA	2019	86	3	0.251199	36
TGKA	2020	104	1	0.502343	36
TGKA	2021	102	1	0.611411	36
ULTJ	2017	80	1	0.228893	30
ULTJ	2018	84	2	0.223056	30
ULTJ	2019	80	3	0.242293	30
ULTJ	2020	91	1	0.169987	30
ULTJ	2021	89	2	0.176592	30
UNSP	2017	135	2	0.023853	1
UNSP	2018	87	3	0.029239	1
UNSP	2019	111	1	0.035131	1
UNSP	2021	137	1	0.042196	1
WAPO	2017	79	2	0.473849	4
WAPO	2018	50	1	0.315963	4
WAPO	2019	114	1	0.417198	4
WAPO	2020	90	2	0.37135	4
WAPO	2021	75	3	0.454067	4
GGRM	2017	85	2	0.602899	26
GGRM	2018	84	3	0.583033	26
GGRM	2019	83	1	0.568656	26
GGRM	2020	89	2	0.542907	26
GGRM	2021	87	3	0.558333	26
HMSP	2017	65	2	0.501174	30
HMSP	2018	80	3	0.401069	30
HMSP	2019	90	1	0.38566	30
HMSP	2020	81	1	0.437694	30
HMSP	2021	82	1	0.379596	30
RMBA	2017	85	1	0.522894	15
RMBA	2018	87	2	0.563048	15
RMBA	2019	78	1	0.515828	15
RMBA	2020	85	2	0.501401	15
RMBA	2021	88	3	0.3358	15
WIIM	2017	82	2	0.591758	22

WIIM	2018	77	3	0.568364	22
WIIM	2019	118	1	0.475835	22
WIIM	2020	95	2	0.47579	22
WIIM	2021	87	3	0.504762	22
KINO	2017	79	1	0.372183	22
KINO	2018	84	2	0.4139	22
KINO	2019	90	3	0.410336	22
KINO	2020	109	1	0.448062	22
KINO	2021	118	2	0.41498	22
MBTO	2017	86	2	0.62923	30
MBTO	2018	72	3	0.548128	30
MBTO	2019	87	1	0.48327	30
MBTO	2020	89	2	0.167107	30
MBTO	2021	104	3	0.211842	30
MRAT	2017	79	1	0.645822	29
MRAT	2018	108	2	0.623257	29
MRAT	2021	129	2	0.69812	15
TCID	2017	61	3	0.347655	15
TCID	2018	60	1	0.380209	15
TCID	2019	59	2	0.442089	15
TCID	2020	88	3	0.375572	15
TCID	2021	87	1	0.37642	15
UNVR	2017	57	1	0.146097	26
UNVR	2018	31	2	0.161663	26
UNVR	2019	29	3	0.138891	26
UNVR	2020	34	1	0.135392	26
UNVR	2021	40	2	0.148608	26

Lampiran 2. Formulir Pengajuan Sidang Skripsi TA

	FORMULIR PENGAJUAN SIDANG SKRIPSI/TA	SPT-I/04/SOP-06/F-01
		No. Rekaman

Nama Mahasiswa : Dinda Tiur Hanifah M

Prodi/NIM : Akuntansi / 2019011014

Judul Skripsi/TA : PENGARUH AUDIT TENURE, AUDIT COMPLEXITY, DAN UKURAN KANTOR
AKUNTAN PUBLIK (KAP) TERHADAP AUDIT REPORT LAG (Studi Empiris Pada Perusahaan
Sektor Consumer Non-Cyclicals yang terdaftar di Bursa Efek Indonesia tahun 2017-2021)

Dosen Pembimbing : 1. Rudi Harianto, S.E., M.A.
2. Dr. Irma Paramita Sofia, S.E., Ak, M.Ak. CA



Dosen Penguji : 1. _____ JAD : _____
2. _____ JAD : _____
3. _____ JAD : _____

Jadwal Sidang : Tempat : _____ Hari/Tanggal: _____

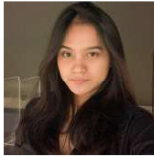
Telah memenuhi syarat Sidang Skripsi/TA: (mohon beri tanda V untuk syarat yang relevan)

No	Syarat	Ya	Tidak
1	IPK minimal 2.00	✓	
2	Tidak ada nilai D untuk mata kuliah mayor/inti Prodi	✓	
3	MK Skripsi/TA tercantum di BRS semester berjalan	✓	
4	Lulus minimal 1 mata kuliah KOTA untuk tiap rumpun	✓	
5	SPT-I/03/SOP-28/F-03 Formulir Pembimbingan Skripsi (minimal 8 x)	✓	
6	Poin JSDP (minimal 75% persen dari syarat kelulusan)	✓	
7	Mengumpulkan dokumen Skripsi/TA (sesuai ketentuan Prodi)	✓	

Tangerang Selatan, **7 Juni 2023**

Mengajukan	Mengetahui	Memeriksa	Menyetujui
 Dinda Tiur Hanifah M Mahasiswa	 Rudi Harianto, S.E., M.A. Dosen Pembimbing	 Dr. Irma Paramita Sofia, S.E., Ak, M.Ak. CA Koordinator Skripsi/TA	 Dr. Irma Paramita Sofia, S.E., Ak, M.Ak. CA Kaprosdi

Lampiran 3. Daftar Riwayat Hidup



DINDA TIUR HANIFAH MANURUNG

+628561872715 | dindatiur@gmail.com | www.linkedin.com/in/dindatiur
Rempoa, Tangerang Selatan, Banten.

Currently work at Food and Beverage industry as a Asisstant of Director. A Food and Beverage Enthusiast with 4+ year experience. Skilled in Finance, Restaurant Management, Recruitment, Marketing Communications and Public Relations.

Work Experiences

PT Giswantara Jaya Indonesia - Bintaro, Jakarta Selatan <i>Assistant of Director</i>	Apr 2022 - Present
<ul style="list-style-type: none">Assisting all the needs of the board of directors to develop a business in the food and beverage sector, such as managing the company's cash flow.Screening, Interviewing, and Supervising manager-level staff.Oversee day-to-day outlet of 2 operationsEnsure employees work productively and develop professionally.Manage administrative tasks such as employee data to payroll.	
PT Bukalapak Tbk - Jakarta, Indonesia <i>Team Lead BukaCafe</i>	Jan 2022 - Apr 2022
<ul style="list-style-type: none">Developed coffee menus.Training, supervising, and disciplining team of 2.Handling Inventory.	
PT Giswantara Jaya Indonesia - Bintaro, Jakarta Selatan <i>Store Manager</i>	Jun 2021 - Dec 2021
<ul style="list-style-type: none">Interviewing, selecting, training, supervising, counseling and disciplining outlet staff.Managed an monthly budget and record monthly financial reports such as daily sales and prepare reports on purchases, including cost analyse expenses.Handling COGS and Inventory Management.Maximising profitability and setting/meeting sales targets, including motivating staff to do so.Preparing employees' compensation by the end of each month using payroll software.	
PT Jagakarsa Mandiri Internasional - Jakarta, Indonesia <i>Marketing Intern</i>	Mar 2021 - May 2021
<ul style="list-style-type: none">Looking for CPO Customer and Supplier.Fulfill CPO Customer datasheet, and supplier datasheet.Daily price updates report for CPO	
PT Giswantara Jaya Indonesia - Jakarta, Indonesia <i>Supervisor</i>	Feb 2020 - Jun 2021
<ul style="list-style-type: none">Deliver the highest levels of customer service in line with brand standarts.Produce and serve all drinks to brand standards & recipes.	

Education Level

SMA Negeri 8 - Tangerang Selatan, Indonesia <i>High School Diploma in Science</i>	Jun 2016 - Jun 2019
Universitas Pembangunan Jaya - Tangerang Selatan, Indonesia <i>Bachelor Degree in Accounting</i>	Aug 2019 - Aug 2023
<ul style="list-style-type: none">Participated in Accounting Student Association activities in Entrepreneurship DivisionParticipated MBKM Student Exchange activities.Participated in the Student Creativity Program up to upload to SIMBelmawa	

Skills, Achievements & Other Experience

- Achievements:** During 2021 I tried to improve the internal work system in the field and backoffice to be more efficient, making it easy to achieve sales targets up to 50% higher for 3 months in a row
- Projects (2021):** Success carried out WeekendYearSale (WEYS) marketing campaign for company Weekend Mates.
- Soft Skills:** Problem-solving skills, Leadership Skills, Teamwork, Problem-Solving Skills, Marketing Skills, R

- **Hard Skills:** Financial Planning, Administration, Aptitude for Financial Reporting, and Payroll Systems Experience, Photo Editing, and Microsoft Office.

Lampiran 4. Screenshot Bimbingan di MyUPJ

NIM	2019011014	Nama Mahasiswa	DINDA TIUR HANIFAH MANURUNG
Program Studi	Akuntansi	SKS Lulus	147 SKS
Tgl. Mulai	20 Maret 2023	Judul Tugas Akhir	Pengaruh Audit Tenure, Audit Complexity, dan Ukuran KAP terhadap Audit Report Lag (Studi Empiris Pada Perusahaan Industri Properti dan Real Estate yang Terdaftar Pada Bursa Efek Indonesia Tahun 2017 - 2021)

No	Tanggal	Dosen Pembimbing	Topik	Disetujui	Aksi
1	21 Maret 2023	Rudi Harianto, S.E., M.A.	Revisi Judul	✓	
2	24 Maret 2023	Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA	Konsultasi Bab 1	✓	
3	24 Maret 2023	Rudi Harianto, S.E., M.A.	Konsultasi Bab 1	✓	
4	25 Maret 2023	Rudi Harianto, S.E., M.A.	Konsultasi Bab 1-3	✓	
5	29 Maret 2023	Rudi Harianto, S.E., M.A.	Tabulasi Data	✓	
6	30 Maret 2023	Rudi Harianto, S.E., M.A.	Ukuran KAP	✓	
7	15 April 2023	Rudi Harianto, S.E., M.A.	Operasional Variable	✓	
8	22 Mei 2023	Rudi Harianto, S.E., M.A.	Interpretasi Tabulasi Data	✓	
9	30 Mei 2023	Rudi Harianto, S.E., M.A.	Bab 4	✓	