

LAMPIRAN

Lampiran 1. 1 Hasil Operasionalisasi Variabel

Kode	Tahun	ARL	AT	ACM	AE
BATA	2018	89	3	5	0.471440506
BATA	2019	150	1	5	0.433031849
BATA	2020	144	2	5	0.274689569
BATA	2021	155	3	4	0.351872923
BATA	2022	96	1	5	0.427782058
JIHD	2018	81	3	5	0.017332812
JIHD	2019	138	1	5	0.014207563
JIHD	2020	137	2	4	0.014207574
JIHD	2021	115	1	4	0.017614774
JIHD	2022	88	2	4	0.014610415
LPPF	2018	45	1	5	0.286926604
LPPF	2019	45	2	7	0.250651471
LPPF	2020	47	3	5	0.153550821
LPPF	2021	49	1	5	0.198390971
LPPF	2022	48	2	5	0.168118177
MYTX	2018	147	2	4	0.148967998
MYTX	2019	148	1	4	0.19248756
MYTX	2020	147	1	4	0.166463598
MYTX	2021	94	2	4	0.155564557
MYTX	2022	83	3	4	0.171417287
LPIN	2018	88	1	4	0.245877393
LPIN	2019	121	2	4	0.179604666
LPIN	2020	127	1	4	0.152864042
LPIN	2021	89	2	4	0.18941664
LPIN	2022	88	3	4	0.342377836
PNSE	2018	74	1	4	0.072512129
PNSE	2019	78	2	9	0.083757144
PNSE	2020	131	3	10	0.071165035
PNSE	2021	117	1	11	0.071294937
PNSE	2022	89	2	8	0.075341154
GJTL	2018	87	1	4	0.375545456
GJTL	2019	123	1	5	0.364645293
GJTL	2020	65	2	4	0.34371566

GJTL	2021	91	3	5	0.372097517
GJTL	2022	88	1	6	0.390778308
SHID	2018	84	1	3	0.184741107
SHID	2019	97	2	4	0.190988716
SHID	2020	144	1	20	0.174609427
SHID	2021	108	2	12	0.163737593
SHID	2022	83	3	12	0.170816179
HDTX	2018	88	1	4	0.050373109
HDTX	2019	150	2	4	0.049122773
HDTX	2020	179	1	4	0.051827747
HDTX	2021	167	1	4	0.041860525
HDTX	2022	87	2	4	0.03760201
PRAS	2018	84	1	6	0.239551259
PRAS	2019	141	1	6	0.236057275
PRAS	2020	111	1	6	0.251975098
PRAS	2021	87	1	6	0.234189339
PRAS	2022	116	1	6	0.173902485
INDS	2018	84	2	2	0.323069983
INDS	2019	115	1	2	0.259812814
INDS	2020	85	2	2	0.227361312
INDS	2021	110	3	2	0.369741651
INDS	2022	89	1	2	0.387591171
SONA	2018	73	3	4	0.368809449
SONA	2019	91	1	4	0.301243382
SONA	2020	89	2	4	0.180831576
SONA	2021	104	1	2	0.149672723
SONA	2022	89	2	4	0.125695492
FAST	2018	84	1	4	0.10603885
FAST	2019	140	1	4	0.138656238
FAST	2020	174	2	4	0.129018804
FAST	2021	119	1	4	0.112812283
FAST	2022	88	2	4	0.098645884
KICI	2018	67	1	4	0.577667768
KICI	2019	65	2	4	0.565572196
KICI	2020	67	3	4	0.568989053
KICI	2021	69	1	4	0.630891129
KICI	2022	87	2	4	0.686134953

IMAS	2018	87	3	5	0.346064591
IMAS	2019	112	1	5	0.301342772
IMAS	2020	151	2	5	0.2748634
IMAS	2021	89	1	4	0.281441348
IMAS	2022	89	2	5	0.301204152
BIMA	2018	88	1	8	0.705855034
BIMA	2019	91	1	8	0.309047167
BIMA	2020	90	2	8	0.215773221
BIMA	2021	90	1	8	0.178485759
BIMA	2022	90	2	8	0.181290179
LMPI	2018	81	1	12	0.552988583
LMPI	2019	83	2	12	0.53022483
LMPI	2020	91	3	12	0.510679742
LMPI	2021	108	1	12	0.539134877
LMPI	2022	87	2	12	0.553588722
BMTR	2018	84	2	4	0.222886112
BMTR	2019	90	3	7	0.218287189
BMTR	2020	147	1	6	0.224550239
BMTR	2021	98	1	5	0.222328049
BMTR	2022	79	2	5	0.225163356
PSKT	2018	31	3	4	0.014254041
PSKT	2019	66	1	4	0.011239574
PSKT	2020	82	2	4	0.035567494
PSKT	2021	81	1	4	0.004310034
PSKT	2022	62	2	4	0.004012361
RALS	2018	86	1	5	0.171187098
RALS	2019	115	2	4	0.146319805
RALS	2020	102	1	4	0.101891351
RALS	2021	90	2	4	0.029481399
RALS	2022	89	3	5	0.125567657
SMSM	2018	86	1	5	0.607159852
SMSM	2019	114	2	6	0.581791456
SMSM	2020	120	3	7	0.458135414
SMSM	2021	94	1	7	0.526037372
SMSM	2022	89	2	7	0.474290554
SSTM	2018	86	2	8	0.517262368
SSTM	2019	97	3	6	0.543310801

SSTM	2020	89	1	6	0.507256943
SSTM	2021	87	2	6	0.537224721
SSTM	2022	107	3	4	0.525247228
JSPT	2018	87	1	4	0.027293317
JSPT	2019	150	1	4	0.022145937
JSPT	2020	151	1	7	0.01599756
JSPT	2021	118	1	13	0.013503824
JSPT	2022	89	2	28	0.017847146
RICY	2018	81	2	22	0.655251311
RICY	2019	87	3	20	0.668446737
RICY	2020	105	1	21	0.392378869
RICY	2021	88	1	14	0.698755062
RICY	2022	82	2	11	0.772569821
AUTO	2018	51	2	6	0.289173177
AUTO	2019	51	3	8	0.268498447
AUTO	2020	53	1	6	0.217130474
AUTO	2021	52	2	7	0.262414655
AUTO	2022	51	3	8	0.294824634
KPIG	2018	80	2	4	0.078551952
KPIG	2019	90	1	4	0.050524537
KPIG	2020	130	2	4	0.052293231
KPIG	2021	101	3	4	0.05484621
KPIG	2022	79	1	4	0.054618633
PGLI	2018	85	2	6	0.013548008
PGLI	2019	125	1	7	0.011303444
PGLI	2020	148	2	8	0.01565414
PGLI	2021	250	1	8	0.012674986
PGLI	2022	88	1	5	0.012859336
TMPO	2018	81	2	4	0.329671842
TMPO	2019	100	3	4	0.326409127
TMPO	2020	90	1	4	0.257015476
TMPO	2021	102	2	4	0.234419576
TMPO	2022	88	1	4	0.328953362
PANR	2018	88	3	4	0.159829628
PANR	2019	90	1	4	0.122811345
PANR	2020	147	2	4	0.046171343
PANR	2021	116	1	4	0.05045974

PANR	2022	61	1	4	0.106906278
ABBA	2018	86	1	4	0.147628058
ABBA	2019	150	2	4	0.152779492
ABBA	2020	237	1	4	0.123294231
ABBA	2021	161	1	4	0.050581122
ABBA	2022	90	1	3	0.12300277
SCMA	2018	86	1	10	0.406924715
SCMA	2019	100	1	6	0.402808876
SCMA	2020	90	2	10	0.380391011
SCMA	2021	91	3	11	0.281822894
SCMA	2022	89	1	8	0.341821147
GEMA	2018	86	2	4	0.247631482
GEMA	2019	121	3	4	0.260719795
GEMA	2020	81	1	4	0.263399793
GEMA	2021	115	1	4	0.22809776
GEMA	2022	80	2	4	0.289531778
IIKP	2018	87	1	4	0.067325168
IIKP	2019	150	1	4	0.319093481
IIKP	2020	111	1	4	0.291487374
IIKP	2021	110	1	4	0.263513265
IIKP	2022	88	1	4	0.2588581
ARTA	2018	115	1	11	0.019491076
ARTA	2019	86	2	10	0.023359404
ARTA	2020	137	3	3	0.009883081
ARTA	2021	157	1	4	0.01703847
ARTA	2022	87	2	7	0.008691512
PJAA	2018	77	2	12	0.030176018
PJAA	2019	91	1	46	0.033826251
PJAA	2020	151	2	47	0.0209934
PJAA	2021	53	1	18	0.012697344
PJAA	2022	87	2	17	0.01206052
AKKU	2018	106	2	4	0.365759992
AKKU	2019	90	3	4	0.259384024
AKKU	2020	176	1	4	0.041816616
AKKU	2021	133	2	4	0.039631693
AKKU	2022	129	1	4	0.040953965
MAPI	2018	86	3	4	0.311291333

MAPI	2019	91	1	4	0.30215084
MAPI	2020	90	2	4	0.239266011
MAPI	2021	89	1	4	0.258446651
MAPI	2022	87	2	4	0.264226099
MICE	2018	81	2	8	0.381343101
MICE	2019	118	1	8	0.378765578
MICE	2020	84	2	8	0.388113166
MICE	2021	84	3	8	0.416436351
MICE	2022	89	1	8	0.477631749
MNCN	2018	53	2	4	0.35734872
MNCN	2019	80	3	7	0.341760319
MNCN	2020	147	1	6	0.329519081
MNCN	2021	98	2	5	0.304000364
MNCN	2022	79	1	5	0.321670897
ACES	2018	85	1	4	0.480448073
ACES	2019	116	2	4	0.46313555
ACES	2020	125	3	4	0.35831192
ACES	2021	89	1	4	0.338635373
ACES	2022	89	2	4	0.399575471
CSAP	2018	87	2	4	0.646701357
CSAP	2019	136	1	4	0.628389996
CSAP	2020	127	2	4	0.543361999
CSAP	2021	101	3	4	0.549138652
CSAP	2022	68	1	5	0.545747605
TRIO	2018	141	1	4	0.411034412
TRIO	2019	272	1	4	0.483289674
TRIO	2020	74	2	4	0.477045586
TRIO	2021	68	3	4	0.445942869
TRIO	2022	88	1	4	0.525548049
BUVA	2018	77	1	6	0.058991927
BUVA	2019	121	2	3	0.05802235
BUVA	2020	55	1	3	0.074617862
BUVA	2021	65	2	3	0.035176407
BUVA	2022	104	3	4	0.040861081
VIVA	2018	88	1	3	0.159938909
VIVA	2019	127	2	3	0.158933372
VIVA	2020	82	3	3	0.17935777

VIVA	2021	299	1	3	0.197490501
VIVA	2022	104	2	3	0.119170131
ERAA	2018	86	1	11	0.692012082
ERAA	2019	87	1	12	0.545882756
ERAA	2020	97	1	6	0.43127402
ERAA	2021	104	2	4	0.437820288
ERAA	2022	90	3	6	0.472968496
GWSA	2018	87	1	4	0.101725266
GWSA	2019	120	2	4	0.11036435
GWSA	2020	118	1	4	0.130609087
GWSA	2021	117	1	4	0.146196083
GWSA	2022	89	1	4	0.166381796
TELE	2018	67	1	4	0.805365457
TELE	2019	53	2	4	0.243672999
TELE	2020	291	1	4	0.299978491
TELE	2021	84	2	4	0.309358441
TELE	2022	83	1	4	0.426078189
TRIS	2018	85	2	4	0.57469299
TRIS	2019	114	3	4	0.535581936
TRIS	2020	110	1	6	0.499549308
TRIS	2021	89	2	7	0.538060026
TRIS	2022	75	3	8	0.573328521
MSKY	2018	81	2	4	0.109087119
MSKY	2019	78	3	7	0.106276099
MSKY	2020	144	1	6	0.177957517
MSKY	2021	89	1	5	0.167872168
MSKY	2022	79	2	5	0.18188157
GLOB	2018	135	1	4	0.246403751
GLOB	2019	212	1	4	0.245098521
GLOB	2020	71	2	4	0.161904092
GLOB	2021	67	3	4	0.327128755
GLOB	2022	87	1	4	0.317159262
MPMX	2018	86	2	5	0.126467682
MPMX	2019	87	1	7	0.131520907
MPMX	2020	99	2	7	0.071943176
MPMX	2021	88	1	5	0.057116838
MPMX	2022	82	1	5	0.083476962

ECII	2018	91	3	4	0.145690417
ECII	2019	168	1	4	0.109872426
ECII	2020	148	2	4	0.126326144
ECII	2021	115	3	4	0.139465237
ECII	2022	90	1	4	0.178593195
BLTZ	2018	88	2	4	0.090467319
BLTZ	2019	119	3	4	0.092443872
BLTZ	2020	141	1	4	0.026262376
BLTZ	2021	118	2	4	0.025044277
BLTZ	2022	90	1	5	0.029157595
MDIA	2018	87	1	4	0.207203502
MDIA	2019	126	2	4	0.214815349
MDIA	2020	81	3	4	0.206187729
MDIA	2021	298	1	4	0.281945308
MDIA	2022	103	2	4	0.120169669
CINT	2018	74	1	12	0.351481218
CINT	2019	83	2	4	0.371504071
CINT	2020	78	3	4	0.370684935
CINT	2021	111	1	8	0.241986691
CINT	2022	83	2	5	0.271918031
BOLT	2018	74	1	9	0.448634166
BOLT	2019	69	2	9	0.446087439
BOLT	2020	99	3	8	0.398604855
BOLT	2021	112	1	8	0.448913462
BOLT	2022	82	2	6	0.474309317
MKNT	2018	88	2	4	0.755751864
MKNT	2019	129	1	4	0.898093012
MKNT	2020	144	2	4	0.925816261
MKNT	2021	112	3	4	0.890003087
MKNT	2022	124	1	4	0.942238579
MARL	2018	86	2	4	0.147628058
MARL	2019	150	3	4	0.152779492
MARL	2020	237	1	4	0.123294231
MARL	2021	161	1	4	0.050389029
MARL	2022	90	1	4	0.12300277
JGLE	2018	119	1	6	0.252235163
JGLE	2019	330	2	4	0.276642836

JGLE	2020	145	1	4	0.280868283
JGLE	2021	115	2	4	0.311514081
JGLE	2022	79	1	4	0.543206542
BOGA	2018	87	1	4	0.241738186
BOGA	2019	90	1	4	0.18163518
BOGA	2020	148	2	4	0.13081096
BOGA	2021	117	3	4	0.084375845
BOGA	2022	88	1	4	0.236541487
CARS	2018	87	2	5	0.136006975
CARS	2019	121	1	5	0.178059142
CARS	2020	123	2	8	0.139777617
CARS	2021	140	1	9	0.165155341
CARS	2022	69	2	10	0.216938292
MINA	2018	67	2	4	0.015319292
MINA	2019	66	1	4	0.00449596
MINA	2020	78	2	4	0.168359707
MINA	2021	89	3	4	0.204631026
MINA	2022	67	1	4	0.221891117
MAPB	2018	85	1	4	0.105174939
MAPB	2019	86	1	4	0.103257071
MAPB	2020	89	2	4	0.072625362
MAPB	2021	88	3	4	0.087918721
MAPB	2022	87	1	4	0.102068139
WOOD	2018	81	2	4	0.438564399
WOOD	2019	111	3	4	0.496197125
WOOD	2020	104	1	4	0.476122435
WOOD	2021	109	2	4	0.511496256
WOOD	2022	87	3	4	0.434308048
HRTA	2018	86	2	8	0.917819139
HRTA	2019	139	1	8	0.763955848
HRTA	2020	148	1	4	0.856090689
HRTA	2021	104	1	4	0.927029739
HRTA	2022	83	2	4	0.893034238
BELL	2018	85	1	4	0.545628958
BELL	2019	100	2	4	0.580489878
BELL	2020	104	3	6	0.514756331
BELL	2021	87	1	12	0.556480911

BELL	2022	75	2	12	0.585493638
DFAM	2018	74	1	4	0.276901691
DFAM	2019	111	2	4	0.268184665
DFAM	2020	109	3	4	0.297495286
DFAM	2021	110	1	4	0.306905158
DFAM	2022	88	2	4	0.319332073
PZZA	2018	87	1	4	0.158124583
PZZA	2019	91	1	7	0.140017951
PZZA	2020	124	2	25	0.127516255
PZZA	2021	91	1	7	0.12373622
PZZA	2022	89	2	8	0.140813325
MSIN	2018	52	1	4	0.437006299
MSIN	2019	79	1	4	0.530205002
MSIN	2020	147	2	4	0.511547964
MSIN	2021	97	1	4	0.176648764
MSIN	2022	79	1	4	0.292131629
MAPA	2018	74	1	2	0.526529961
MAPA	2019	86	1	4	0.495020576
MAPA	2020	89	2	4	0.477415635
MAPA	2021	88	1	4	0.487870256
MAPA	2022	87	2	4	0.427769334
SOTS	2018	80	1	3	0.009564598
SOTS	2019	66	1	4	0.023976641
SOTS	2020	80	2	4	0.01256292
SOTS	2021	150	1	4	0.012647814
SOTS	2022	76	1	4	0.003700866
ZONE	2018	70	1	4	0.567573772
ZONE	2019	79	2	7	0.54479308
ZONE	2020	81	3	5	0.447556901
ZONE	2021	84	1	6	0.491602936
ZONE	2022	88	2	6	0.525350283
NATO	2018	84	1	2	0.002076265
NATO	2019	115	1	4	0.002173846
NATO	2020	141	2	4	0.000954015
NATO	2021	117	1	4	0.00095347
NATO	2022	88	2	4	0.000752691
HRME	2018	130	1	4	0.00769709

HRME	2019	78	2	4	0.006803031
HRME	2020	81	3	4	0.016827458
HRME	2021	110	1	4	0.006635372
HRME	2022	88	2	4	0.012033231

Lampiran 2. Formulir Pengajuan Sidang Skripsi/TA



FORMULIR PERSETUJUAN SIDANG SKRIPSI/TA

F-0644

Menerangkan bahwa mahasiswa bimbingan kami:

1. Nama Lengkap : Rfidah Aristawati
2. NIM : 2020011032
3. Program Studi : Akuntansi

Telah menyelesaikan penyusunan skripsi/tugas akhir dengan judul:

Pengaruh Audit Tenure, Audit Committee Meeting, dan Audit Effort Terhadap Audit Report Lag (Studi Empiris pada Sektor Consumer Cyclical yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2022)

Dan siap diuji dalam sidang skripsi/tugas akhir semester gasal/~~genap~~* tahun akademik 2023/2024 serta mengusulkan nama-nama tim penguji skripsi/tugas akhir** yang sesuai dengan tema skripsi/tugas akhir sebagai berikut:

Tanggal : 28 Desember 2023

Mengetahui,

(Rudi Harianto, S.E., M.A)
Pembimbing I

*Coret yang tidak perlu

**Penentuan akhir tim penguji skripsi adalah pada Ketua Program Studi

Lampiran 3. Daftar Riwayat Hidup

Rifdah Aristawati

/ Rfdaharista11@gmail.com/ linkedin: www.linkedin.com/in/rfdaharistawati

SUMMARY

An undergraduate accounting student who had highly motivated and a learner enthusiast that seeking for new knowledge and skills to start up my career. I have a strong expertise in communication skills, easily adaptable, good problem solving skills, and able to work with conscientious and maintain a good communication with the team.

EDUCATION

Pembangunan Jaya University 2020 – Present
Bachelor Degree in Accounting. (GPA 3.66/4.00)

EXPERIENCES

Zuzu Hospitality – Central Jakarta December 2023 – Present
Finance Intern

- Assist finance team in daily activities to charge the account receivable from the channel
- Reconciliation between internal and partners data
- Create a recap of the accounts receivable for the channel

FreshBox – Tangerang June 2023 – August 2023
AP and AR Intern

- Assist the AR team to processing and recording B2B and E-commerce transactions .
- Performing AP and AR accounts reconciliation.
- Assist AP team to receive and check the completeness of the documents (invoice, receipt, etc) from vendor
- Assist AP team to processing vendor payment on accounting software (accurate)

PT Sun Karya Indonesia - Central Jakarta December 2022 – January 2023
Administration Freelance

- Organizing and accomplish company's archive from 2020 – 2022.
- Checking and maintaining documents for business related transaction such as invoice, delivery order, and payment confirmation receipt.
- Create realization number for company's document.

PT Sun Karya Indonesia - Central Jakarta June 2022 – July 2022
Accounting Intern

- Support accounting team to maintain and corrects accounting errors and posts journal entry adjustments to accounting software (Jurnal.id).
- Help to manual reconciliations.
- Maintain and updates invoice date.

Bengkel Teluk Naga - Tangerang October 2020 – May 2022
Administration Staff

- Create quotation and invoice for buyer.
- Manage, create, and updating spreadsheets of transactions.
- Create a statement of account for corporate customer.

ORGANIZATION EXPERIENCES

Himpunan Mahasiswa Akuntansi UPJ August 2021 – August 2022
Staff of Research and Development

- Experience with evaluate every division and staff performance and give suggestions in every event based on survey.
- Make a time plan for the period.
- Experience as a person in charge for an organization event.

PROJECT / VOLUNTEER EXPERIENCE

Get To Know Tax 2022

Head of Publication, Design, and Documentation

- Creates and help design for poster, booklet, zoom background, 1000+ E-certificate, and instagram feed.

Latihan Dasar Kemahasiswaan 2022

Head of Publication, Design, and Documentation

- Creates and help design for poster, booklet, zoom background, and instagram feed.

**Kantor Wilayah Direktorat Jenderal Pajak Banten
Tax Student Volunteer**

2021

- Assist to reporting the annual income tax return (SPT) for tax payer, mainly through e-Filing.

ADDITIONAL INFORMATION

- **Soft Skills:** Communication, Time Management, Problem Solving, Adaptability, Critical Thinking, and Analytics.
- **Hard Skills:** Microsoft Office (Ms. Word, Ms. Excel, Ms. Powerpoint), Google Office, Jurnal.id, and Accurate.
- **Languange Skills:** Indonesia (Native), English (Intermediate).

Lampiran 4. Bukti Bimbingan Skripsi melalui MyUPJ

No	Tanggal	Dosen Pembimbing	Topik	Disetujui	Aksi
1	31 Agustus 2023	Rudi Harianto, S.E., M.A.	judul	✓	
2	7 September 2023	Rudi Harianto, S.E., M.A.	konsultasi bab 1-3	✓	
3	10 September 2023	Rudi Harianto, S.E., M.A.	Bimbingan bab 1-3, revisi fenomena dan teori	✓	
4	14 September 2023	Rudi Harianto, S.E., M.A.	acc bab 1-3 dan lanjut sidang proposal	✓	
5	22 November 2023	Rudi Harianto, S.E., M.A.	bab 4	✓	
6	30 November 2023	Rudi Harianto, S.E., M.A.	bab 4	✓	
7	19 Desember 2023	Rudi Harianto, S.E., M.A.	bab 4	✓	
8	22 Desember 2023	Rudi Harianto, S.E., M.A.	Bab 4	✓	