

LAMPIRAN

Lampiran 1. Hasil Operasional Variabel

KODE	TAHUN	KA	OA	AD	FD
AGII	2018	1,204495	0	87	0,888621
AGII	2019	1,917542	0	162	0,712345
AGII	2020	1,714557	0	90	0,672127
AGII	2021	1,614584	1	98	0,694549
AGII	2022	1,821268	0	93	0,725167
AKPI	2018	1,866278	0	85	0,682268
AKPI	2019	1,045261	0	139	0,831687
AKPI	2020	1,075634	0	81	0,915611
AKPI	2021	1,848558	1	84	0,996554
AKPI	2022	1,378427	0	74	1,249607
ALDO	2018	0,772115	0	74	1,464886
ALDO	2019	1,640504	0	69	1,798252
ALDO	2020	1,568980	1	68	1,855041
ALDO	2021	1,303434	0	66	1,825019
ALDO	2022	1,027895	0	88	1,211610
ANTM	2018	0,397242	0	64	1,411321
ANTM	2019	0,423867	0	104	1,415994
ANTM	2020	0,440291	1	71	1,497763
ANTM	2021	0,442184	0	74	1,944916
ANTM	2022	0,438166	0	83	2,676207
APLI	2018	0,815158	0	87	0,448223
APLI	2019	0,852311	0	129	1,106745
APLI	2020	0,849707	0	144	0,967209
APLI	2021	0,847597	0	116	1,290357
APLI	2022	0,825425	1	89	1,964360
BAJA	2018	0,659932	0	84	-0,685309
BAJA	2019	0,654567	0	106	-0,356560
BAJA	2020	0,555228	0	95	0,039889
BAJA	2021	0,537234	1	101	1,346213
BAJA	2022	0,652264	0	88	-0,326844
BRNA	2018	0,405900	0	92	0,524601
BRNA	2019	0,394991	0	132	0,102538
BRNA	2020	0,428976	0	140	-0,241578
BRNA	2021	0,466603	0	119	-0,251549
BRNA	2022	0,500808	0	88	-0,250012
CITA	2018	0,162878	1	70	1,392400
CITA	2019	0,193591	0	90	1,833369
CITA	2020	0,242898	0	82	4,530604

KODE	TAHUN	KA	OA	AD	FD
CITA	2021	0,226533	0	101	4,859810
CITA	2022	0,212689	0	89	4,154885
CLPI	2018	0,655916	0	86	2,474949
CLPI	2019	0,645547	0	76	2,920575
CLPI	2020	0,597365	0	113	3,704089
CLPI	2021	0,560568	0	116	2,728715
CLPI	2022	0,570254	0	86	2,944204
DKFT	2018	0,185063	0	84	0,091004
DKFT	2019	0,167754	0	90	0,118359
DKFT	2020	0,180254	0	147	-0,376685
DKFT	2021	0,084076	0	115	-0,660889
DKFT	2022	0,092692	0	88	-0,031962
DPNS	2018	0,240729	0	79	5,139530
DPNS	2019	0,198327	0	70	6,081805
DPNS	2020	0,152743	0	90	6,672743
DPNS	2021	0,239785	0	77	5,002594
DPNS	2022	0,217417	0	82	4,245797
EKAD	2018	0,372522	0	74	5,018621
EKAD	2019	0,296350	0	80	6,041762
EKAD	2020	0,160989	0	85	6,062085
EKAD	2021	0,216243	0	95	6,318278
EKAD	2022	0,194416	0	86	7,814823
FASW	2018	0,272922	0	39	1,287772
FASW	2019	0,221197	0	42	0,974750
FASW	2020	0,211755	0	60	0,552975
FASW	2021	0,294347	0	45	0,786050
FASW	2022	0,881756	0	45	0,528525
GDST	2018	0,162429	0	101	0,710001
GDST	2019	0,297979	0	91	0,558944
GDST	2020	0,220267	0	84	0,242438
GDST	2021	0,157811	0	109	-0,023812
GDST	2022	0,183762	0	88	1,140284
IGAR	2018	0,522011	0	86	5,047551
IGAR	2019	0,424630	0	118	5,879279
IGAR	2020	0,396647	0	88	6,884078
IGAR	2021	0,446887	0	90	5,627691
IGAR	2022	0,473911	0	73	8,345381
INCF	2018	0,501294	0	119	0,176491
INCF	2019	0,436644	0	118	0,031292
INCF	2020	0,434630	0	141	0,464930

KODE	TAHUN	KA	OA	AD	FD
INCF	2021	0,450664	0	118	0,441031
INCF	2022	0,479514	0	88	0,184310
INAI	2018	0,456305	0	81	0,437759
INAI	2019	0,477861	0	80	0,540202
INAI	2020	0,577075	0	112	0,428485
INAI	2021	0,464487	0	102	0,411410
INAI	2022	0,492302	0	89	-0,072657
INCI	2018	0,352677	0	84	3,597305
INCI	2019	0,341553	0	84	4,072040
INCI	2020	0,288099	0	88	4,065516
INCI	2021	0,423651	0	84	2,618054
INCI	2022	0,363747	0	88	4,307907
INTP	2018	0,172861	0	78	4,511133
INTP	2019	0,176100	0	78	4,576205
INTP	2020	0,161217	0	88	4,070919
INTP	2021	0,185728	0	82	3,757656
INTP	2022	0,213271	0	86	3,408480
ISSP	2018	0,512410	0	82	0,863650
ISSP	2019	0,506177	0	51	1,056951
ISSP	2020	0,485734	0	78	1,244014
ISSP	2021	0,600698	0	78	1,566577
ISSP	2022	0,574572	0	89	1,552838
KDSI	2018	0,539986	0	70	1,112051
KDSI	2019	0,460153	0	62	1,406474
KDSI	2020	0,474269	0	116	1,698904
KDSI	2021	0,501561	0	117	1,683768
KDSI	2022	0,547026	0	146	2,018217
KMTR	2018	0,332295	0	53	0,649319
KMTR	2019	0,327723	0	56	1,159071
KMTR	2020	0,497499	0	56	0,842244
KMTR	2021	0,536694	0	56	1,347980
KMTR	2022	0,415542	0	59	1,215372
LMSH	2018	0,324502	0	69	4,639634
LMSH	2019	0,358044	0	76	3,075002
LMSH	2020	0,359661	0	119	3,102861
LMSH	2021	0,408390	0	115	4,012126
LMSH	2022	0,322539	0	87	4,748903
LTLS	2018	0,395159	0	85	0,703040
LTLS	2019	0,383194	0	86	0,740959
LTLS	2020	0,282841	0	102	0,856309

KODE	TAHUN	KA	OA	AD	FD
LTLS	2021	0,332378	0	120	1,109961
LTLS	2022	0,386683	0	87	1,335476
MOLI	2018	0,321668	0	77	1,872156
MOLI	2019	0,337022	0	91	1,773581
MOLI	2020	0,381592	0	125	1,630407
MOLI	2021	0,368817	0	89	1,843699
MOLI	2022	0,381369	0	86	1,996675
PBID	2018	0,564860	0	79	2,693094
PBID	2019	0,446638	0	86	2,869072
PBID	2020	0,362421	0	67	4,162216
PBID	2021	0,458677	0	77	4,371427
PBID	2022	0,474885	0	67	4,167627
SMBR	2018	0,140633	0	45	1,336038
SMBR	2019	0,147452	0	45	1,252801
SMBR	2020	0,122018	0	53	0,999108
SMBR	2021	0,129978	0	46	1,061681
SMBR	2022	0,085846	0	66	1,092667
SMCB	2018	0,106283	0	88	-0,177173
SMCB	2019	0,125901	0	59	0,556270
SMCB	2020	0,163269	0	49	0,650692
SMCB	2021	0,200033	0	53	1,037927
SMCB	2022	0,186584	0	54	1,099957
SMGR	2018	0,183727	0	89	2,312613
SMGR	2019	0,139480	0	72	1,179500
SMGR	2020	0,132362	0	57	1,307763
SMGR	2021	0,128897	0	56	1,427774
SMGR	2022	0,134180	0	69	1,641349
SPMA	2018	0,263927	0	87	1,489451
SPMA	2019	0,273476	0	87	1,561698
SPMA	2020	0,219728	0	81	1,997812
SPMA	2021	0,287433	0	84	2,129876
SPMA	2022	0,322091	0	88	2,345069
SRSN	2018	0,540546	0	86	2,269590
SRSN	2019	0,565383	0	87	2,050712
SRSN	2020	0,556496	0	88	1,969293
SRSN	2021	0,538903	0	89	2,285259
SRSN	2022	0,523038	0	89	2,775052
SWAT	2018	0,294520	0	85	1,077967
SWAT	2019	0,254747	0	80	0,805980
SWAT	2020	0,323184	0	141	0,838336

KODE	TAHUN	KA	OA	AD	FD
SWAT	2021	0,355791	0	161	0,094426
SWAT	2022	0,320613	0	118	-0,205452
TALF	2018	0,371446	0	70	3,684767
TALF	2019	0,325992	0	80	2,573653
TALF	2020	0,291917	0	106	1,897767
TALF	2021	0,310798	0	87	1,769971
TALF	2022	0,328840	0	83	1,742286
TINS	2018	0,396088	0	65	0,687295
TINS	2019	0,398867	0	105	0,071026
TINS	2020	0,280984	0	71	0,374904
TINS	2021	0,338798	0	70	1,016200
TINS	2022	0,298141	0	74	1,350749
TIRT	2018	0,535137	0	84	-0,216991
TIRT	2019	0,617914	0	87	-0,451516
TIRT	2020	0,290185	0	113	-6,754761
TIRT	2021	0,120294	0	116	-6,513049
TIRT	2022	0,127107	0	87	-6,056585
WSBP	2018	0,425857	0	59	1,314073
WSBP	2019	0,250079	0	69	1,298104
WSBP	2020	0,280266	0	82	-2,308074
WSBP	2021	0,283417	0	125	-3,478365
WSBP	2022	0,197774	0	96	-2,540777
WTON	2018	0,272381	0	53	0,820683
WTON	2019	0,237757	0	52	0,811994
WTON	2020	0,165009	0	54	0,701909
WTON	2021	0,200819	0	49	0,658923
WTON	2022	0,198096	0	66	0,740928
YPAS	2018	0,544153	0	71	0,299645
YPAS	2019	0,498262	0	70	0,787617
YPAS	2020	0,523113	0	74	1,078261
YPAS	2021	0,543789	0	70	0,785960
YPAS	2022	0,555238	0	86	0,674231
SMAF	2018	0,776647	0	125	3,183503
SMAF	2019	0,728900	0	132	1,258183
SMAF	2020	0,707145	0	95	1,821394
SMAF	2021	0,715826	0	101	1,534547
SMAF	2022	0,712113	0	83	1,321249
SMKL	2018	0,478833	0	92	0,466770
SMKL	2019	0,444364	0	115	0,549634
SMKL	2020	0,421838	0	119	0,681545

KODE	TAHUN	KA	OA	AD	FD
SMKL	2021	0,479381	0	112	0,887282
SMKL	2022	0,428064	0	88	0,885869

Lampiran 2. Formulir Persetujuan Sidang Skripsi



**FORMULIR PERSETUJUAN
SIDANG SKRIPSI/TA**

F-0644

Menerangkan bahwa mahasiswa bimbingan kami:

1. Nama Lengkap : Olifia Mardiana
2. NIM : 2020011031
3. Program Studi : Akuntansi

Telah menyelesaikan penyusunan skripsi/tugas akhir dengan judul:

Pengaruh Kompleksitas Audit Dan Opini Audit Terhadap *Audit Delay* Dengan *Financial Distress* Sebagai Variabel Moderasi (Studi Empiris Pada Perusahaan Sektor *Basic Materials* Yang Terdaftar Di Bursa Efek Indonesia (BEI) 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 : 18 Juni 2024

Mengetahui,

A handwritten signature in blue ink, appearing to be 'I. Paramita'.

(Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA)
Pembimbing I

*Coret yang tidak perlu

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

Lampiran 3. Daftar Riwayat Hidup

Olifia Mardiana

South Tangerang, Banten, 15413 | +62 89682340601 | olifiamardiana20@gmail.com

Summary

An undergraduate accounting student who can adapt quickly, possesses strong communication skills, manages time effectively, thinks creatively, understands current trends, and demonstrates high enthusiasm and a strong willingness to learn.

Education

Pembangunan Jaya University

Bachelor Degree in Accounting

Organization Experience

HIMAKSI (Himpunan Mahasiswa Akuntansi)

Vice Treasurer of the Study Visit

January 2022

- Responsible for coordinating and managing various aspects of the activity
- Collaborating with the team to plan and execute the activity agenda
- Ensuring smooth logistics and transportation

HIMAKSI (Himpunan Mahasiswa Akuntansi)

Member of the Community Service Division

September 2022 - August 2023

- Actively involved in various projects and activities to make positive contributions to the community.
 - Planning, organizing, and implementing various social activities, including humanitarian programs.
-

Work Experience

Directorate General of Taxes

Tax Volunteer Member

January 2021 - May 2021

- Skilled in assisting taxpayers with online annual tax return filing, I offer expertise in tax regulations and digital platforms. With meticulous attention to detail, I ensure accuracy and compliance. Committed to providing exceptional service, I streamline the tax reporting process, empowering taxpayers to navigate with confidence.

Pembangunan Jaya University

Social Media Internship

January 2023 - May 2023

- Skilled in crafting captivating content and creating engaging captions, I excel in digital communication. With a passion for creativity and a commitment to staying updated on trends, I'm ready to make an impact in marketing and communications.

Bukadigital.id

Business Development

June 2023 - July 2023

- Looking for clients to collaborate on endorsement and Contact clients to invite collaboration

KAP Drs Wirawan and Partners

Junior Auditor Internship

July 2023 - September 2023

- Purchase and sales vouchers and Recapitulate evidence of purchases and sales

United Cities and Local Governments Asia-Pacific

Finance and Admin Internship

June 2024 - September 2024

- Reconciliation of financial records and assisting in financial reporting
-

Technical Skills

- Microsoft Word
- Microsoft Excel
- Canva (Basic editing skills)
- Marketing (Able to Offer Products)
- Accounting (Can Operate Microsoft Excel)
- ATLAS (Microsoft Excel based audit)

Lampiran 4. Bukti Bimbingan Skripsi

NIM	2020011031	Nama Mahasiswa	OLIFIA MARDIANA
Program Studi	Akuntansi	Jenis TA	Skripsi
Periode Mulai	2023/2024 Genap	SKS Lulus	144 SKS
Tgl. Mulai	12 Maret 2024	Judul Tugas Akhir	Pengaruh Kompleksitas Audit dan Opini Audit terhadap Audit Delay dengan Financial Distress sebagai Variabe Moderasi

No	Tanggal	Dosen Pembimbing	Topik	Disetujui	Aksi
1	19 Februari 2024	Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA	Pengajuan Judul serta Bab 1 – Bab 3		
2	23 Februari 2024	Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA	Revisi Hipotesis, Latar belakang dan daftar pustaka		
3	6 Maret 2024	Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA	Revisi setelah sidang proposal		
4	3 Mei 2024	Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA	Bimbingan Bab 4 Tabulasi Data		
5	10 Juni 2024	Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA	Bimbingan Bab 4 Hasil dan Pembahasan		
6	14 Juni 2024	Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA	Draft Skripsi Bab 1-5		
7	27 Juni 2024	Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA	Bimbingan Skripsi Revisi ke 1		
7	27 Juli 2024	Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA	Bimbingan Skripsi Revisi ke 1		
8	4 Juli 2024	Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA	Bimbingan Skripsi Revisi ke 2		