

LAMPIRAN

Lampiran 1. Hasil Operasional Variabel

No	Kode Perusahaan	Tahun	NP	PEK	KL	BL
1	BWPT	2018	0,613404	0.666667	3	-1,2087
		2019	0,635952	0.666667	3	-1,7146
		2020	0,696656	0.722222	3	-1,3663
		2021	0,712635	0.888889	2	-1,3692
		2022	0,833739	0.833333	2	-1,8826
		2023	0,802378	0.944444	3	-1,2908
2	JPFA	2018	1,581063	0.666667	3	-1,9398
		2019	1,229016	0.666667	3	-2,1551
		2020	1,222238	0.722222	3	-1,6373
		2021	1,247187	0.722222	3	-2,0579
		2022	1,046837	0.777778	3	-0,8329
		2023	0,99033	0.888889	3	-0,8004
3	AKRA	2018	1,266234	0.388889	4	-2,0153
		2019	1,214245	0.722222	4	-1,6404
		2020	1,091446	0.666667	4	-1,656
		2021	1,221257	0.777778	3	-1,6012
		2022	1,549811	0.777778	3	-2,0353
		2023	1,514481	0.888889	3	-2,0603
4	PTBA	2018	2,20192	0.777778	5	-1,8476
		2019	1,434651	0.777778	5	-1,6193
		2020	1,602243	0.777778	5	-1,3411
		2021	1,190363	0.833333	5	-1,8083
		2022	1,297002	0.833333	5	-1,8679
		2023	1,166789	0.833333	5	-1,3944
5	INTP	2018	2,608432	0.833333	4	-1,7349
		2019	2,694616	0.833333	4	-1,9353
		2020	2,137642	0.833333	4	-2,1044
		2021	1,854443	0.833333	4	-2,152
		2022	1,560205	0.833333	4	-2,1486
		2023	1,38053	0.833333	4	-2,1662
6	KLBF	2018	4,083596	0.833333	4	-3,0716
		2019	3,922916	0.888889	4	-3,0785
		2020	3,264457	0.888889	4	-2,9109
		2021	3,120805	0.888889	4	-2,175
		2022	3,737642	0.888889	4	-2,1988
		2023	2,897863	0.888889	5	-2,0811
7	SMGR	2018	1,693492	1	4	-2,5912
		2019	1,442145	1	4	-2,5554

		2020	1,464902	1	4	-2,8241
		2021	1,052499	1	4	-2,2665
		2022	0,936142	1	4	-1,3538
		2023	0,916389	1	5	-1,1993
8	TINS	2018	0,965488	0.722222	3	-2,2012
		2019	1,043514	0.833333	3	-1,929
		2020	1,421539	0.722222	3	-2,429
		2021	1,30822	0.888889	4	-1,3791
		2022	1,127954	0.888889	4	-1,4972
		2023	0,888079	0.944444	5	-1,1875
9	UNTR	2018	1,386691	0.833333	4	-2,9001
		2019	1,171673	0.833333	4	-2,6599
		2020	1,361428	0.833333	4	-1,5427
		2021	1,095919	0.833333	4	-1,6898
		2022	1,05514	0.833333	4	-1,9612
		2023	1,002309	0.888889	5	-1,8686
10	INCO	2018	1,160352	0.888889	3	-0,9757
		2019	1,297007	0.833333	4	-0,7394
		2020	1,679294	0.888889	4	-1,2021
		2021	1,446653	0.888889	4	-0,8902
		2022	1,792876	0.888889	4	-0,9978
		2023	1,06823	0.888889	4	-0,61

Lampiran 2. Daftar Riwayat Hidup

RAISSA PUTIE IMANIYAH

08985453690 | raissaputie.28@gmail.com

7th semester student majoring in Accounting at Pembangunan Jaya University. Have the ability to adapt and manage time well. Have a high responsibility towards work. An enthusiastic person that like exploring and also learning new things.

Work Experiences

PT TELKOM INDONESIA (WITEL JAKARTA BARAT) - Jakarta Barat, Indonesia	Jun 2023 - Sep 2023
Finance Intern	
<ul style="list-style-type: none">• Verification of supplier payment data on the MyD application, consisting of Verification Review, Journal Review and SPB Review• Input of the tax invoice of PT Telkom Indonesia Witel West Jakarta	

Education Level

Pembangunan Jaya University - South Tangerang, Banten, Indonesia	Sep 2020 - Sep 2024 (Expected)
Bachelor Degree in Accounting, 3.69/4.00	
SMAN 12 KOTA TANGERANG SELATAN - Tangerang Selatan	Jul 2016 - Jun 2019





Organisational Experience

Accounting Student Association (HIMAKSI UPJ) - Pembangunan Jaya University	Sep 2022 - Aug 2023
Head of Community Social Departement	
<ul style="list-style-type: none">• Organize, monitor, and develop strategies within departments and divisions.• Assist, monitor and evaluate the performance of the community social department division (entrepreneurship and community service division).• Help facilitate the social activities of Pembangunan Jaya University students, especially accounting students	
Tax Center UPJ - Pembangunan Jaya University	Jan 2022 - Dec 2022
Treasurer	
<ul style="list-style-type: none">• Create and develop a budget plan for the organization, taking into account the goals, objectives and available resources.• Record and maintain the organization's income and expenses appropriately, ensuring the accuracy and completeness of financial data.• Make accurate and comprehensive financial reports for one period.	
Jaya Accounting Competition and Carnival Week - Pembangunan Jaya University	Oct 2021 - Feb 2022
Head of Academic Division	
<ul style="list-style-type: none">• Determine the appropriate type of academic competition to be held and determine the competition rules.• Assist and monitor the performance of team members and also the course of competition held.• Become the contact person in all academic competitions held to help promote them to the public so that they are more familiar with this competition and can take part in the competition.	
UPJ Student General Election Commission - Pembangunan Jaya University	Sep 2021 - Nov 2021
Treasurer	
<ul style="list-style-type: none">• Create and develop a budget plan for the organization, taking into account the goals, objectives and available resources.• Record accurately and in detail about the income and expenses of the organization	
Tax Center UPJ - Pembangunan Jaya University	Feb 2021 - Mar 2021
Relawan Pajak DUP Banten	
<ul style="list-style-type: none">• Assist and guide taxpayers (UPJ lecturers) in carrying out tax reporting properly and correctly.• Demonstrate the workings (stages) of software and taxation tools used, to assist the process of preparing and reporting taxes to taxpayers (UPJ lecturers).	

Skills, Achievements & Other Experience

- **Soft Skills:** Responsible, Fast Learner, Hard Working, Flexible, Team Work, Time Management and Dependability.
- **Hard Skills:** Microsoft Office & Google Platform

Lampiran 3. Bukti Bimbingan Skripsi

No	Tanggal	Dosen Pembimbing	Topik	Disetujui	Aksi
1	19 Februari 2024	Dr. Irma Paramita Sofia, S.E., Ak, M.Ak, CA	Bimbingan Terkait Judul Proposal Skripsi		
2	23 Februari 2024	Dr. Irma Paramita Sofia, S.E., Ak, M.Ak, CA	Bimbingan Bab I - III, Revisi Fenomena dan Teori		
3	7 Maret 2024	Dr. Irma Paramita Sofia, S.E., Ak, M.Ak, CA	Bimbingan Terkait Revisi Bab I - III		
4	19 Maret 2024	Dr. Irma Paramita Sofia, S.E., Ak, M.Ak, CA	Bimbingan Bab I - III, Revisi Fenomena dan Sektor		

No	Tanggal	Dosen Pembimbing	Topik	Disetujui	Aksi
5	29 April 2024	Dr. Irma Paramita Sofia, S.E., Ak, M.Ak, CA	Bimbingan Terkait Perubahan Sektor		
6	14 Juni 2024	Dr. Irma Paramita Sofia, S.E., Ak, M.Ak, CA	Bimbingan Terkait Penyesuaian Data yang akan digunakan		
7	21 Juni 2024	Dr. Irma Paramita Sofia, S.E., Ak, M.Ak, CA	Bimbingan Terkait Bab IV		
8	24 Juni 2024	Dr. Irma Paramita Sofia, S.E., Ak, M.Ak, CA	Bimbingan Terkait Bab IV dan Bab V		
9	29 April 2024	Dr. Irma Paramita Sofia, S.E., Ak, M.Ak, CA	Bimbingan Akhir terkait Bab IV & BAB V		
10	4 Juli 2024	Dr. Irma Paramita Sofia, S.E., Ak, M.Ak, CA	BimbinganTerkait Revisi Skripsi		