

LAMPIRAN

1. Hasil Tabulasi Data

No	Kode	Nama Perusahaan	Keterangan
1	AALI	Astra Argo Lestari Tbk	
2	ADES	Akasha Wira International TBK	
3	AGAR	Asia Sejahtera Mina TBK	Tidak melaporkan AR tahun 2018
4	AISA	FKS Food Sejahtera TBK	
5	ALTO	Tri Banyan Tirta TBK	
6	ANDI	Andira Argo Tbk	
7	ANJT	Austindo Nusantara Jaya Tbk	Mata Uang Asing
8	AMMS	Agung Menjangan Mas Tbk	Tidak melaporkan AR tahun 2018-2021
9	BEEF	Estika Tata Tiara Tbk	
10	BISI	Bisi International Tbk	
11	BOBA	Formosa Ingredient Factory Tbk	Tidak melaporkan AR tahun 2018-2020
12	BTEK	Bumi Teknokultura Unggul Tbk	Tidak melaporkan AR tahun 2018
13	BUDI	Budi Starch & Sweetener Tbk	Tidak melaporkan AR tahun 2018-2020
14	BWPT	Eagle High Plantations Tbk	
15	CAMP	Campina Ice Cream Industry Tbk	
16	CEKA	Wilmar Cahaya Indonesia Tbk	
17	CLEO	Sariguna Primatirta Tbk	
18	CMRY	Cisarua Mountain Dairy Tbk	Tidak melaporkan AR tahun 2018 sampai 2020
19	COCO	Wahana Interfood Nusantara Tbk	
20	CPIN	Charoen Pokphand Indonesia Tbk	
21	CPRO	Central Proteina Prima Tbk	

22	CRAB	Toba Surimi Industries Tbk	Tidak melaporkan AR tahun 2018 sampai 2021
23	CSRA	Cisadane Sawit Raya Tbk	Tidak melaporkan AR tahun 2018
24	DLTA	Delta Djakarta Tbk	
25	DMND	Diamond Food Indonesia Tbk	Tidak melaporkan AR tahun 2018
26	DPUM	Dua Putra Utama Makmur Tbk	
27	DSFI	Dharma Samudera Fishing Industries Tbk	
28	DSNG	Dharma Satya Nusantara Tbk	
29	ENZO	Moreno Abadi Perkasa Tbk	Tidak melaporkan AR tahun 2018 sampai 2020
30	FAPA	FAP Agri Tbk	Tidak melaporkan AR tahun 2018 sampai 2019
31	FISH	FKS Multi Agro Tbk	Mata Uang Asing
32	FOOD	Sentra Food Indonesia Tbk	
33	GOLL	Golden Plantation Tbk	Tidak melaporkan AR tahun 2021 sampai 2022
34	GOOD	Garudafood Putra Putri Jaya Tbk	
35	GULA	Aman Agrindo Tbk	Tidak melaporkan AR tahun 2018 sampai 2021
36	GZCO	Gozco Plantations Tbk	
37	HOKI	Buyung Poetra Sembada Tbk	
38	IBOS	Indo Boga Sukses Tbk	Tidak melaporkan AR tahun 2018 sampai 2020
39	ICBP	Indofood CBP Sukses Makmur Tbk	Tidak ditemukan annual report
40	IKAN	Era Mandiri Cemerlang Tbk	Tidak melaporkan AR tahun 2018
41	INDF	Indofood Sukses Makmur Tbk	
42	IPPE	Indo Pureco Pratama Tbk	Tidak melaporkan AR tahun 2018 sampai 2020
43	JAWA	Jaya Agra Wattie Tbk	
44	JPFA	Japfa Comfeed Indonesia Tbk	

45	KEJU	Mulia Boga Raya Tbk	Tidak melaporkan AR tahun 2018 sampai 2019
46	LSIP	PP London Sumatra Indonesia Tbk	Tidak ditemukan annual report
47	MAGP	Multi Agro Gemilang Plantation Tbk	Tidak melaporkan AR tahun 2018 sampai 2020
48	MAIN	Malindo Feedmill Tbk	
49	MGRO	Mahkota Group Tbk	
50	MLBI	Multi Bintang Indonesia Tbk	
51	MYOR	Mayora Indah Tbk	
52	NASI	Wahana Inti Makmur Tbk	Tidak melaporkan AR tahun 2018 sampai 2020
53	NAYZ	Hassana Boga Sejahtera Tbk	Tidak melaporkan AR tahun 2018 sampai 2021
54	OILS	Indo Oil Perkasa Tbk	Tidak melaporkan AR tahun 2018 sampai 2020
55	PALM	Provident Argo Tbk	
56	PANI	Pratama Abadi Nusa Industri Tbk	Tidak ditemukan annual report
57	PGUN	Pradiksi Gunatama Tbk	Tidak melaporkan AR tahun 2018 sampai 2019
58	PMMP	Panca Mitra Multiperdana Tbk	Tidak melaporkan AR tahun 2018 sampai 2019
59	PSDN	Prasidha Aneka Niaga Tbk	
60	PSGO	Palma Serasih Tbk	Tidak melaporkan AR tahun 2018
61	ROTI	Nippon Indosari Corpindo Tbk	
62	SGRO	Sampoerna Agro Tbk	
63	SIMP	Salim Ivomas Pratama Tbk	
64	SIPD	Sreeya Sewu Indonesia Tbk	Tidak ditemukan annual report
65	SKBM	Sekar Bumi Tbk	
66	SKLT	Sekar Laut Tbk	
67	SMAR	SMART Tbk	
68	SSMS	Sawit Sumbermas Sarana Tbk	
69	SOUL	Mitra Tirta Buwana Tbk	Tidak ditemukan annual report
70	STTP	Siantar Top Tbk	

71	TAPG	Triputra Agro Persada Tbk	Tidak melaporkan AR tahun 2018 sampai 2019
72	TAYS	Jaya Swarasa Agung Tbk	Tidak melaporkan AR tahun 2018 sampai 2020
73	TBLA	Tunas Baru Lampung Tbk	
74	TGKA	Tigaraksa Satria Tbk	
75	TRGU	Cerestar Indonesia Tbk	Harga saham baru ada tahun 2022
76	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk	
77	UNSP	Bakrie Sumatra Plantations Tbk	
78	WAPO	Wahana Pronatural Tbk	
79	WINE	Hatten Bali Tbk	Tidak melaporkan AR tahun 2018 sampai 2021
80	WMPP	Widodo Makmur Perkasa Tbk	Tidak ditemukan annual report
81	WMUU	Widodo Makmur Unggas Tbk	Tidak melaporkan AR tahun 2018 sampai 2020

No	Kode	Nama Perusahaan	Tahun	Profitabilitas	Komite audit	Opini audit	Audit delay
1	AALI	Astra Argo Lestari Tbk	2018	0,078085905	3	1	3,931825633
2	ADES	Akasha Wira International TBK	2018	0,109890976	3	1	4,304065093
3	AISA	FKS Food Sejahtera TBK	2018	0,035791097	3	5	5,993961427
4	ALTO	Tri Banyan Tirta TBK	2018	-0,085298231	3	1	4,605170186
5	ANDI	Andira Argo Tbk	2018	0,069881548	3	1	4,454347296
6	BEEF	Estika Tata Tiara Tbk	2018	0,134229351	3	1	4,454347296
7	BISI	Bisi International Tbk	2018	0,174840796	3	1	4,477336814
8	BWPT	Eagle High Plantations Tbk	2018	-0,079767834	3	1	4,465908119
9	CAMP	Campina Ice Cream Industry Tbk	2018	0,069963536	3	1	4,477336814
10	CEKA	Wilmar Cahaya Indonesia Tbk	2018	0,094864984	3	1	4,304065093
11	CLEO	Sariguna Primatirta Tbk	2018	0,099549797	3	1	4,204692619

12	COCO	Wahana Interfood Nusantara Tbk	2018	0,061552645	3	1	4,430816799
13	CPIN	Charoen Pokphand Indonesia Tbk	2018	0,234719414	3	1	4,477336814
14	CPRO	Central Proteina Prima Tbk	2018	2,554640591	3	1	4,477336814
15	DLTA	Delta Djakarta Tbk	2018	0,263307517	3	1	4,465908119
16	DPUM	Dua Putra Utama Makmur Tbk	2018	0,00603502	3	1	4,753590191
17	DSFI	Dharma Samudera Fishing Industries Tbk	2018	0,047416264	3	1	4,454347296
18	DSNG	Dharma Satya Nusantara Tbk	2018	0,116766722	3	1	4,465908119
19	FOOD	Sentra Food Indonesia Tbk	2018	0,027016099	3	1	4,369447852
20	GOOD	Garudafood Putra Putri Jaya Tbk	2018	0,170916746	3	1	4,442651256
21	GZCO	Gozco Plantations Tbk	2018	-0,329939098	3	1	4,477336814
22	HOKI	Buyung Poetra Sembada Tbk	2018	0,160156834	3	1	4,430816799
23	INDF	Indofood Sukses Makmur Tbk	2018	0,099402426	3	1	4,356708827
24	JAWA	Jaya Agra Wattie Tbk	2018	-0,445354592	3	1	4,477336814
25	JPFA	Japfa Comfeed Indonesia Tbk	2018	0,220581804	3	1	4,158883083
26	MAIN	Malindo Feedmill Tbk	2018	0,149868169	5	1	4,477336814
27	MGRO	Mahkota Group Tbk	2018	0,126418221	3	1	4,304065093
28	MLBI	Multi Bintang Indonesia Tbk	2018	0,954013878	3	1	3,828641396
29	MYOR	Mayora Indah Tbk	2018	0,206078445	3	1	4,304065093
30	PALM	Provident Argo Tbk	2018	-0,069135929	3	1	4,48863637
31	PSDN	Prasidha Aneka Niaga Tbk	2018	-0,191848404	3	1	4,49980967
32	ROTI	Nippon Indosari Corpindo Tbk	2018	0,043598131	3	1	4,276666119
33	SGRO	Sampoerna Agro Tbk	2018	0,015788147	3	1	4,442651256
34	SIMP	Salim Ivomas Pratama Tbk	2018	-0,009737526	3	1	3,951243719
35	SKBM	Sekar Bumi Tbk	2018	0,015332493	3	1	4,394449155
36	SKLT	Sekar Laut Tbk	2018	0,094194397	3	1	4,262679877
37	SMAR	SMART Tbk	2018	0,048800963	3	1	3,970291914
38	SSMS	Sawit Sumbermas Sarana Tbk	2018	0,021323932	3	1	4,465908119
39	STTP	Siantar Top Tbk	2018	0,154938504	3	1	4,48863637
40	TBLA	Tunas Baru Lampung Tbk	2018	0,159791254	3	1	4,394449155
41	TGKA	Tigaraksa Satria Tbk	2018	0,255324291	3	1	4,477336814
42	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk	2018	0,146934757	3	1	4,430816799
43	UNSP	Bakrie Sumatra Plantations Tbk	2018	1,031417499	3	1	4,465908119
44	WAPO	Wahana Pronatural Tbk	2018	0,021980602	3	1	3,912023005
45	AALI	Astra Argo Lestari Tbk	2019	0,012836767	3	1	3,931825633

46	ADES	Akasha Wira International TBK	2019	0,147701242	3	1	4,465908119
47	AISA	FKS Food Sejahtera TBK	2019	1,370077162	3	3	5,176149733
48	ALTO	Tri Banyan Tirta TBK	2019	-0,019392428	3	1	4,682131227
49	ANDI	Andira Argo Tbk	2019	0,048200394	3	1	4,290459441
50	BEEF	Estika Tata Tiara Tbk	2019	0,108444074	3	1	5,093750201
51	BISI	Bisi International Tbk	2019	0,13250188	3	1	4,736198448
52	BWPT	Eagle High Plantations Tbk	2019	-0,253069424	3	1	4,795790546
53	CAMP	Campina Ice Cream Industry Tbk	2019	0,082060558	3	1	4,744932128
54	CEKA	Wilmar Cahaya Indonesia Tbk	2019	0,190453646	3	1	4,369447852
55	CLEO	Sariguna Primatirta Tbk	2019	0,170633639	3	1	4,234106505
56	COCO	Wahana Interfood Nusantara Tbk	2019	0,072760803	3	1	4,330733334
57	CPIN	Charoen Pokphand Indonesia Tbk	2019	0,172372957	4	1	4,736198448
58	CPRO	Central Proteina Prima Tbk	2019	-1,058790502	3	1	5,587248658
59	DLTA	Delta Djakarta Tbk	2019	0,261885943	3	1	4,49980967
60	DPUM	Dua Putra Utama Makmur Tbk	2019	-0,312132509	3	1	5,003946306
61	DSFI	Dharma Samudera Fishing Industries Tbk	2019	0,042939767	3	1	4,912654886
62	DSNG	Dharma Satya Nusantara Tbk	2019	0,04774477	3	1	4,510859507
63	FOOD	Sentra Food Indonesia Tbk	2019	0,024680988	3	1	4,510859507
64	GOOD	Garudafood Putra Putri Jaya Tbk	2019	0,157571176	3	1	4,859812404
65	GZCO	Gozco Plantations Tbk	2019	-0,712096218	3	1	4,770684624
66	HOKI	Buyung Poetra Sembada Tbk	2019	0,161671442	3	1	4,49980967
67	INDF	Indofood Sukses Makmur Tbk	2019	0,10890144	3	1	4,382026635
68	JAWA	Jaya Agra Wattie Tbk	2019	-0,724644333	3	1	5,003946306
69	JPFA	Japfa Comfeed Indonesia Tbk	2019	0,150789447	3	1	4,077537444
70	MAIN	Malindo Feedmill Tbk	2019	0,075136539	5	1	4,795790546
71	MGRO	Mahkota Group Tbk	2019	0,036509397	3	1	4,343805422
72	MLBI	Multi Bintang Indonesia Tbk	2019	1,052401076	3	1	3,951243719
73	MYOR	Mayora Indah Tbk	2019	0,206962932	3	1	4,49980967
74	PALM	Provident Argo Tbk	2019	-0,034209863	3	1	4,17438727
75	PSDN	Prasidha Aneka Niaga Tbk	2019	-0,146408633	3	1	4,49980967
76	ROTI	Nippon Indosari Corpindo Tbk	2019	0,076478936	3	1	4,077537444
77	SGRO	Sampoerna Agro Tbk	2019	0,009631329	3	1	4,49980967
78	SIMP	Salim Ivomas Pratama Tbk	2019	-0,03611666	3	1	4,025351691

79	SKBM	Sekar Bumi Tbk	2019	0,000924069	3	1	4,49980967
80	SKLT	Sekar Laut Tbk	2019	0,118153945	3	1	4,276666119
81	SMAR	SMART Tbk	2019	0,082200065	3	1	4,49980967
82	SSMS	Sawit Sumbermas Sarana Tbk	2019	0,002969586	3	1	4,744932128
83	STTP	Siantar Top Tbk	2019	0,22466897	3	1	4,997212274
84	TBLA	Tunas Baru Lampung Tbk	2019	0,123259998	3	1	4,49980967
85	TGKA	Tigaraksa Satria Tbk	2019	0,30777211	3	1	4,454347296
86	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk	2019	0,183172332	3	1	4,382026635
87	UNSP	Bakrie Sumatra Plantations Tbk	2019	0,898415121	3	1	4,709530201
88	WAPO	Wahana Pronatural Tbk	2019	-0,038456356	3	1	4,736198448
89	AALI	Astra Argo Lestari Tbk	2020	0,046434902	3	1	3,912023005
90	ADES	Akasha Wira International TBK	2020	0,193843611	3	1	4,787491743
91	AISA	FKS Food Sejahtera TBK	2020	-0,726826806	3	1	4,477336814
92	ALTO	Tri Banyan Tirta TBK	2020	-0,02817757	3	1	4,941642423
93	ANDI	Andira Argo Tbk	2020	-0,040570051	3	1	4,564348191
94	BISI	Bisi International Tbk	2020	0,112134649	3	1	4,770684624
95	BWPT	Eagle High Plantations Tbk	2020	-0,31780351	3	1	4,477336814
96	CAMP	Campina Ice Cream Industry Tbk	2020	0,045799399	3	1	4,442651256
97	CEKA	Wilmar Cahaya Indonesia Tbk	2020	0,144213874	3	1	4,477336814
98	CLEO	Sariguna Primatirta Tbk	2020	0,14839096	3	1	4,317488114
99	COCO	Wahana Interfood Nusantara Tbk	2020	0,024432529	3	1	4,927253685
100	CPIN	Charoen Pokphand Indonesia Tbk	2020	0,164706005	3	1	4,997212274
101	CPRO	Central Proteina Prima Tbk	2020	0,539048367	3	1	5,605802066
102	DLTA	Delta Djakarta Tbk	2020	0,121056856	3	1	4,48863637
103	DPUM	Dua Putra Utama Makmur Tbk	2020	-0,536784555	3	1	5,459585514
104	DSFI	Dharma Samudera Fishing Industries Tbk	2020	-0,030353238	3	1	4,65396035
105	DSNG	Dharma Satya Nusantara Tbk	2020	0,076743743	3	1	4,127134385
106	FOOD	Sentra Food Indonesia Tbk	2020	-0,309354463	3	1	4,927253685
107	GOOD	Garudafood Putra Putri Jaya Tbk	2020	0,082567139	3	1	4,86753445
108	GZCO	Gozco Plantations Tbk	2020	-0,178193994	3	1	4,762173935
109	HOKI	Buyung Poetra Sembada Tbk	2020	0,057411203	3	1	4,663439094
110	INDF	Indofood Sukses Makmur Tbk	2020	0,110592397	3	1	4,356708827

111	JAWA	Jaya Agra Wattie Tbk	2020	-1,26070604	3	1	4,997212274
112	JPFA	Japfa Comfeed Indonesia Tbk	2020	0,107072136	3	1	4,077537444
113	MAIN	Malindo Feedmill Tbk	2020	-0,019634424	5	1	4,49980967
114	MGRO	Mahkota Group Tbk	2020	-0,079540546	3	1	4,477336814
115	MLBI	Multi Bintang Indonesia Tbk	2020	0,199257573	3	1	4,158883083
116	MYOR	Mayora Indah Tbk	2020	0,186148646	3	1	4,48863637
117	PALM	Provident Argo Tbk	2020	0,517698727	3	1	4,9698133
118	PSDN	Prasidha Aneka Niaga Tbk	2020	-0,435323789	3	1	4,934473933
119	ROTI	Nippon Indosari Corpindo Tbk	2020	0,052238992	3	1	4,477336814
120	SGRO	Sampoerna Agro Tbk	2020	-0,050512163	3	1	4,65396035
121	SIMP	Salim Ivomas Pratama Tbk	2020	0,018403858	3	1	4,007333185
122	SKBM	Sekar Bumi Tbk	2020	0,005629777	3	1	4,94875989
123	SKLT	Sekar Laut Tbk	2020	0,104484013	3	1	4,219507705
124	SMAR	SMART Tbk	2020	0,122950912	3	1	4,644390899
125	SSMS	Sawit Sumbermas Sarana Tbk	2020	0,119252804	3	1	4,48863637
126	STTP	Siantar Top Tbk	2020	0,23515105	3	1	4,976733742
127	TBLA	Tunas Baru Lampung Tbk	2020	0,115596306	3	1	4,043051268
128	TGKA	Tigaraksa Satria Tbk	2020	0,299349137	3	1	4,644390899
129	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk	2020	0,232063369	3	1	4,510859507
130	UNSP	Bakrie Sumatra Plantations Tbk	2020	0,136098792	3	1	4,976733742
131	WAPO	Wahana Pronatural Tbk	2020	-0,019122567	3	1	4,49980967
132	AALI	Astra Argo Lestari Tbk	2021	0,097650654	3	1	3,988984047
133	ADES	Akasha Wira International TBK	2021	0,274029018	3	1	4,48863637
134	AISA	FKS Food Sejahtera TBK	2021	0,006910887	3	1	4,762173935
135	ALTO	Tri Banyan Tirta TBK	2021	-0,024550089	3	1	4,762173935
136	ANDI	Andira Argo Tbk	2021	-0,012522316	3	1	4,477336814
137	BEEF	Estika Tata Tiara Tbk	2021	1,040615485	3	5	5,062595033
138	BISI	Bisi International Tbk	2021	0,13965752	3	1	4,584967479
139	BWPT	Eagle High Plantations Tbk	2021	-0,688734314	3	1	4,477336814
140	CAMP	Campina Ice Cream Industry Tbk	2021	0,097834523	3	1	4,430816799
141	CEKA	Wilmar Cahaya Indonesia Tbk	2021	0,134835984	3	1	4,477336814
142	CLEO	Sariguna Primatirta Tbk	2021	0,180426612	3	1	4,248495242
143	COCO	Wahana Interfood Nusantara Tbk	2021	0,038991676	3	1	4,343805422
144	CPIN	Charoen Pokphand Indonesia Tbk	2021	0,143897024	3	1	4,584967479

145	CPRO	Central Proteina Prima Tbk	2021	0,76879336	3	1	4,779123493
146	DLTA	Delta Jakarta Tbk	2021	0,186099617	3	1	4,48863637
147	DPUM	Dua Putra Utama Makmur Tbk	2021	-0,128279107	3	1	4,875197323
148	DSFI	Dharma Samudera Fishing Industries Tbk	2021	0,068927343	3	1	4,718498871
149	DSNG	Dharma Satya Nusantara Tbk	2021	0,105281175	3	1	3,891820298
150	FOOD	Sentra Food Indonesia Tbk	2021	-0,335128954	3	1	4,744932128
151	GOOD	Garudafood Putra Putri Jaya Tbk	2021	0,161932739	3	1	4,143134726
152	GZCO	Gozco Plantations Tbk	2021	-0,06051104	3	1	4,744932128
153	HOKI	Buyung Poetra Sembada Tbk	2021	0,017569115	3	1	4,762173935
154	INDF	Indofood Sukses Makmur Tbk	2021	0,129096973	3	1	4,477336814
155	JAWA	Jaya Agra Wattie Tbk	2021	-0,798005913	3	1	4,762173935
156	JPFA	Japfa Comfeed Indonesia Tbk	2021	0,162630173	3	1	4,094344562
157	MAIN	Malindo Feedmill Tbk	2021	0,029480132	5	1	4,49980967
158	MGRO	Mahkota Group Tbk	2021	0,126490909	3	1	4,48863637
159	MLBI	Multi Bintang Indonesia Tbk	2021	0,605782431	3	1	4,025351691
160	MYOR	Mayora Indah Tbk	2021	0,106606447	3	1	4,48863637
161	PALM	Provident Argo Tbk	2021	0,345657061	3	1	3,871201011
162	PSDN	Prasidha Aneka Niaga Tbk	2021	-1,48022911	3	1	4,584967479
163	ROTI	Nippon Indosari Corpindo Tbk	2021	0,098830451	3	1	4,110873864
164	SGRO	Sampoerna Agro Tbk	2021	0,177239145	3	1	4,465908119
165	SIMP	Salim Ivomas Pratama Tbk	2021	0,067518856	3	1	3,951243719
166	SKBM	Sekar Bumi Tbk	2021	0,029932348	3	1	4,700480366
167	SKLT	Sekar Laut Tbk	2021	0,155995483	3	1	4,317488114
168	SMAR	SMART Tbk	2021	0,196244386	3	1	4,33073334
169	SSMS	Sawit Sumbermas Sarana Tbk	2021	0,249999007	3	1	4,553876892
170	STTP	Siantar Top Tbk	2021	0,187095453	3	1	4,859812404
171	TBLA	Tunas Baru Lampung Tbk	2021	0,121976713	3	1	4,753590191
172	TGKA	Tigaraksa Satria Tbk	2021	0,273265938	3	1	4,624972813
173	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk	2021	0,248493906	3	1	4,48863637
174	UNSP	Bakrie Sumatra Plantations Tbk	2021	-0,017047871	3	1	4,919980926
175	WAPO	Wahana Pronatural Tbk	2021	-0,021279235	3	1	4,317488114
176	AALI	Astra Argo Lestari Tbk	2022	0,08056692	3	1	3,931825633
177	ADES	Akasha Wira International TBK	2022	0,273420855	3	1	4,48863637
178	AISA	FKS Food Sejahtera TBK	2022	-0,080167279	3	1	4,49980967
179	ALTO	Tri Banyan Tirta TBK	2022	-0,046226081	3	1	4,672828834

180	ANDI	Andira Argo Tbk	2022	-0,045194578	3	1	4,762173935
181	BEEF	Estika Tata Tiara Tbk	2022	0,351826295	3	1	4,382026635
182	BISI	Bisi International Tbk	2022	0,174491271	3	1	4,48863637
183	BWPT	Eagle High Plantations Tbk	2022	0,006164488	3	1	4,48863637
184	CAMP	Campina Ice Cream Industry Tbk	2022	0,128797937	3	1	4,48863637
185	CEKA	Wilmar Cahaya Indonesia Tbk	2022	0,14238609	3	1	4,317488114
186	CLEO	Sariguna Primatirta Tbk	2022	0,165041308	3	1	4,454347296
187	COCO	Wahana Interfood Nusantara Tbk	2022	0,032406543	3	1	4,48863637
188	CPIN	Charoen Pokphand Indonesia Tbk	2022	0,111305245	3	1	4,48863637
189	CPRO	Central Proteina Prima Tbk	2022	0,117535432	3	1	4,49980967
190	DLTA	Delta Djakarta Tbk	2022	0,229887445	3	1	4,48863637
191	DPUM	Dua Putra Utama Makmur Tbk	2022	-0,079353563	3	1	5,010635294
192	DSFI	Dharma Samudera Fishing Industries Tbk	2022	0,090493832	3	1	4,465908119
193	DSNG	Dharma Satya Nusantara Tbk	2022	0,147863517	3	1	4,060443011
194	FOOD	Sentra Food Indonesia Tbk	2022	-0,529786099	3	1	4,48863637
195	GOOD	Garudafood Putra Putri Jaya Tbk	2022	0,15566841	3	1	4,060443011
196	GZCO	Gozco Plantations Tbk	2022	-0,012063769	3	1	4,48863637
197	HOKI	Buyung Poetra Sembada Tbk	2022	0,000135413	3	1	4,48863637
198	INDF	Indofood Sukses Makmur Tbk	2022	0,09818704	3	1	4,406719247
199	JAWA	Jaya Agra Wattie Tbk	2022	-2,548988904	3	1	4,624972813
200	JPFA	Japfa Comfeed Indonesia Tbk	2022	0,109187503	3	1	4,094344562
201	MAIN	Malindo Feedmill Tbk	2022	0,012634172	5	1	4,49980967
202	MGRO	Mahkota Group Tbk	2022	-0,053907761	3	1	4,477336814
203	MLBI	Multi Bintang Indonesia Tbk	2022	0,861760499	3	1	4,17438727
204	MYOR	Mayora Indah Tbk	2022	0,153495247	3	1	4,477336814
205	PALM	Provident Argo Tbk	2022	0,041566973	3	1	4,382026635
206	PSDN	Prasidha Aneka Niaga Tbk	2022	-0,660390895	3	1	4,48863637
207	ROTI	Nippon Indosari Corpindo Tbk	2022	0,161216771	3	1	4,077537444
208	SGRO	Sampoerna Agro Tbk	2022	0,198742053	3	1	4,369447852
209	SIMP	Salim Ivomas Pratama Tbk	2022	0,071317848	3	1	4,007333185
210	SKBM	Sekar Bumi Tbk	2022	0,080668873	3	1	4,477336814
211	SKLT	Sekar Laut Tbk	2022	0,126728489	3	1	4,477336814
212	SMAR	SMART Tbk	2022	0,286004382	3	1	4,477336814
213	SSMS	Sawit Sumbermas Sarana Tbk	2022	0,286798249	3	1	4,465908119

214	STTP	Siantar Top Tbk	2022	0,158976734	3	1	4,770684624
215	TBLA	Tunas Baru Lampung Tbk	2022	0,117302774	3	1	4,477336814
216	TGKA	Tigaraksa Satria Tbk	2022	0,233837997	3	1	4,290459441
217	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk	2022	0,165814739	2	1	4,48863637
218	UNSP	Bakrie Sumatra Plantations Tbk	2022	-0,156163563	3	1	4,48863637
219	WAPO	Wahana Pronatural Tbk	2022	-0,057263673	3	1	4,477336814
220	AALI	Astra Argo Lestari Tbk	2023	0,048221648	3	1	3,931825633
221	ADES	Akasha Wira International TBK	2023	0,228810365	3	1	4,465908119
222	AISA	FKS Food Sejahtera TBK	2023	0,019413384	3	1	4,465908119
223	ALTO	Tri Banyan Tirta TBK	2023	-0,080050945	3	5	5,111987788
224	ANDI	Andira Argo Tbk	2023	-0,306224352	3	1	4,465908119
225	BEEF	Estika Tata Tiara Tbk	2023	0,406087674	3	1	4,465908119
226	BISI	Bisi International Tbk	2023	0,17284379	3	1	4,442651256
227	BWPT	Eagle High Plantations Tbk	2023	0,072994	3	1	4,110873864
228	CAMP	Campina Ice Cream Industry Tbk	2023	0,133761507	3	1	4,477336814
229	CEKA	Wilmar Cahaya Indonesia Tbk	2023	0,09351283	3	1	4,356708827
230	CLEO	Sariguna Primatirta Tbk	2023	0,213980818	3	1	4,454347296
231	COCO	Wahana Interfood Nusantara Tbk	2023	-0,334919216	3	1	4,477336814
232	CPIN	Charoen Pokphand Indonesia Tbk	2023	0,085763763	3	1	4,442651256
233	CPRO	Central Proteina Prima Tbk	2023	0,117487981	3	1	4,477336814
234	DLTA	Delta Djakarta Tbk	2023	0,213622426	3	1	4,465908119
235	DPUM	Dua Putra Utama Makmur Tbk	2023	-0,330538957	3	1	4,521788577
236	DSFI	Dharma Samudera Fishing Industries Tbk	2023	0,048254559	3	1	4,465908119
237	DSNG	Dharma Satya Nusantara Tbk	2023	0,09468157	3	1	4,060443011
238	FOOD	Sentra Food Indonesia Tbk	2023	-0,951191371	3	1	4,477336814
239	GOOD	Garudafood Putra Putri Jaya Tbk	2023	0,153858984	3	1	4,077537444
240	GZCO	Gozco Plantations Tbk	2023	0,002042333	3	1	4,477336814
241	HOKI	Buyung Poetra Sembada Tbk	2023	-0,005095164	3	1	4,454347296
242	INDF	Indofood Sukses Makmur Tbk	2023	0,114405469	3	1	4,442651256
243	JAWA	Jaya Agra Wattie Tbk	2023	-0,309554703	3	1	5,105945474
244	JPFA	Japfa Comfeed Indonesia Tbk	2023	0,066768395	3	1	4,094344562
245	MAIN	Malindo Feedmill Tbk	2023	0,029511415	5	1	4,477336814

246	MGRO	Mahkota Group Tbk	2023	-0,330619057	3	1	4,465908119
247	MLBI	Multi Bintang Indonesia Tbk	2023	0,766440165	3	1	4,465908119
248	MYOR	Mayora Indah Tbk	2023	0,212331708	3	1	4,077537444
249	PALM	Provident Argo Tbk	2023	-1,342970349	3	1	4,465908119
250	PSDN	Prasidha Aneka Niaga Tbk	2023	2,169985228	3	1	4,477336814
251	ROTI	Nippon Indosari Corpindo Tbk	2023	0,139256298	3	1	4,077537444
252	SGRO	Sampoerna Agro Tbk	2023	0,079961258	3	1	4,454347296
253	SIMP	Salim Ivomas Pratama Tbk	2023	0,04266752	3	1	4,060443011
254	SKBM	Sekar Bumi Tbk	2023	0,002161324	3	1	4,465908119
255	SKLT	Sekar Laut Tbk	2023	0,09558748	3	1	4,442651256
256	SMAR	SMART Tbk	2023	0,048126919	3	1	4,465908119
257	SSMS	Sawit Sumbermas Sarana Tbk	2023	0,260464294	3	1	4,465908119
258	STTP	Siantar Top Tbk	2023	0,189333031	3	1	4,477336814
259	TBLA	Tunas Baru Lampung Tbk	2023	0,074634719	3	1	4,477336814
260	TGKA	Tigaraksa Satria Tbk	2023	0,200467471	3	1	4,442651256
261	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk	2023	0,17738398	2	1	4,454347296
262	UNSP	Bakrie Sumatra Plantations Tbk	2023	-0,004405456	3	1	4,454347296
263	WAPO	Wahana Pronatural Tbk	2023	0,00306759	3	1	4,477336814

2. Hasil Output SPSS

Regression

Model Summary^b

Model	R	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change	Durbin-Watson
					F Change	df1	df2		
1	,404 ^a	,163	,277619	,163	16,837	3	259	,000	1,803

a. Predictors: (Constant), Opiniaudit, Komiteaudit, Profitabilitas

b. Dependent Variable: Auditdelay

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3,893	3	1,298	16,837	,000 ^b
	Residual	19,962	259	,077		

Total	23,855	262			
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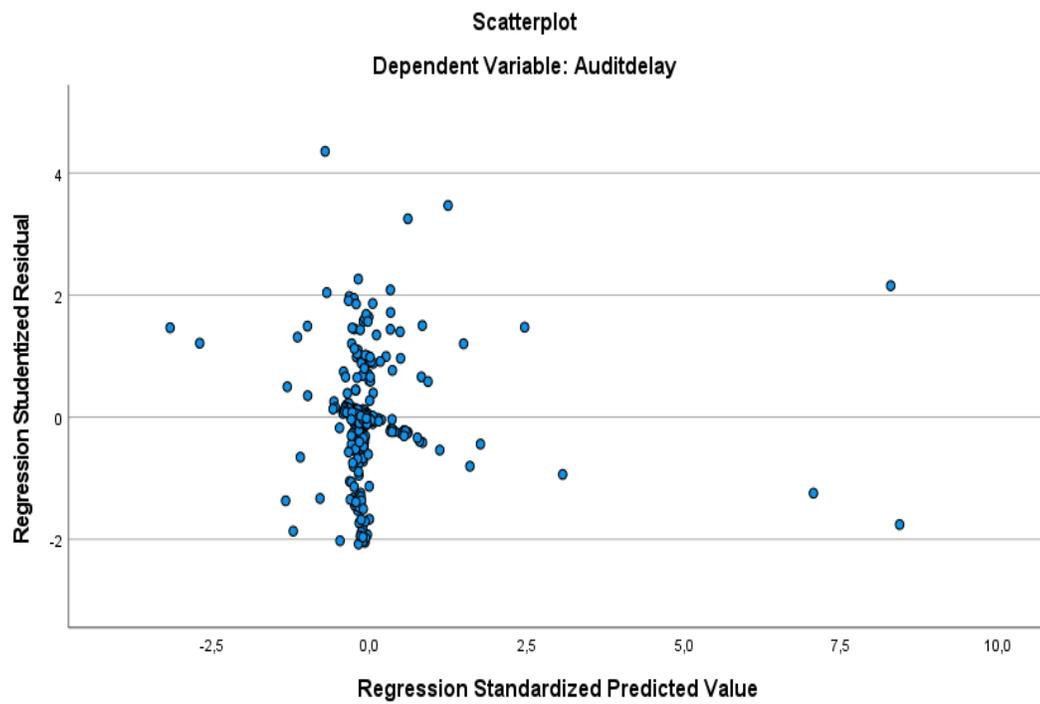
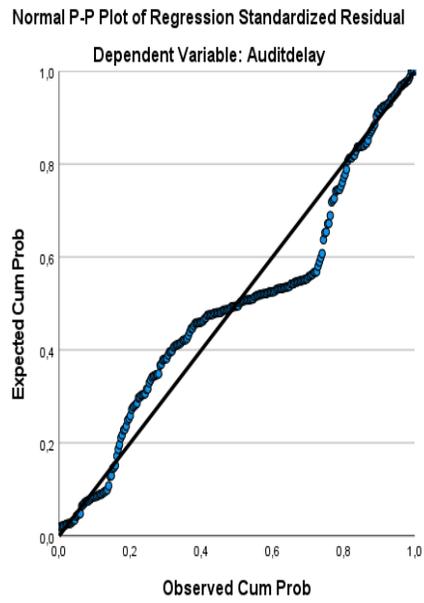
a. Dependent Variable: Auditdelay

b. Predictors: (Constant), Opiniaudit, Komiteaudit, Profitabilitas

Model	Coefficients ^a						Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Tolerance	VIF
	B	Std. Error	Beta					
1 (Constant)	4,112	,170			24,124	,000		
Profitabilitas	-,149	,043	-,201		-3,505	,001	,985	1,015
Komiteaudit	,039	,054	,041		,715	,475	1,000	1,000
Opiniaudit	,255	,039	,374		6,531	,000	,985	1,015

a. Dependent Variable: Auditdelay

Charts



Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.	Collinearity Statistics	
	B	Std. Error	Beta	t		Tolerance	VIF
1 (Constant)	,230	,121		1,903	,058		
Profitabilitas	,007	,030	,013	,217	,829	,985	1,015
Komiteaudit	-,031	,038	-,050	-,814	,416	1,000	1,000
Opiniaudit	,054	,028	,121	1,947	,053	,985	1,015

a. Dependent Variable: Abs_Res

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	263	-2,549	2,555	,06834	,406364
Komiteaudit	263	2	5	3,04	,318
Opiniaudit	263	1	5	1,05	,442
Auditdelay	263	3,829	5,994	4,48768	,301743
Valid N (listwise)	263				

Daftar Bimbingan Skripsi

Detail		NIM		Nama Mahasiswa	
Bimbingan		2020011059		YULIA SISKA	
Rekap Percakapan Bimbingan		Program Studi	Akuntansi	Jenis TA	Skripsi
Syarat Ujian		Periode Mulai	2023/2024 Genap	SKS Lulus	146 SKS
Jadwal Ujian		Tgl. Mulai	19 Juni 2024	Judul Tugas Akhir	Pengaruh Profitabilitas, Komite Audit, dan Opini Audit Terhadap Audit Delay (Studi Empiris Perusahaan Makanan dan Minuman di Bursa Efek Indonesia 2018-2023)
Nilai Ujian					
Nilai Akhir					

No	Tanggal	Dosen Pembimbing	Topik	Disetujui	Aksi
1	24 Februari 2024	Dr. Arry Eksandy, SE. MAkt.	Pengajuan Judul Skripsi	✓	
2	9 Maret 2024	Dr. Arry Eksandy, SE. MAkt.	Pengecekan BAB 1-3	✓	
3	23 Maret 2024	Dr. Arry Eksandy, SE. MAkt.	Melakukan pengecekan kembali dan ACC proposal BAB 1-3	✓	
4	19 April 2024	Dr. Arry Eksandy, SE. MAkt.	Proses Tabulasi Data	✓	
5	4 Mei 2024	Dr. Arry Eksandy, SE. MAkt.	Melanjutkan proses tabulasi data ke pengolahan statistik	✓	
6	18 Mei 2024	Dr. Arry Eksandy, SE. MAkt.	Melampirkan pembahasan terkait hasil data statistik	✓	
7	21 Juni 2024	Dr. Arry Eksandy, SE. MAkt.	Pembahasan BAB 4-5	✓	
8	23 Juni 2024	Dr. Arry Eksandy, SE. MAkt.	Revisi BAB 4-5	✓	
9	24 Juni 2024	Dr. Arry Eksandy, SE. MAkt.	Final Skripsi dan ACC Skripsi	✓	