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Lampiran 1. Data Audit Delay Perusahaan 2018-2020

NO	KODE	2018		Selisih Hari
		Penyelesaian/Otorisasi LK (CALK)	LAI	
1	JGLE	12/31/2018	4/29/2019	119
2	MARI	12/31/2018	3/25/2019	84
3	ABBA	12/31/2018	3/27/2019	86
4	TRIO	12/31/2018	5/21/2019	141
5	AISA	12/31/2018	2/5/2020	401
6	DPUM	12/31/2018	4/29/2019	119
7	APEX	12/31/2018	7/16/2019	197
8	CNKO	12/31/2018	1/15/2019	15
9	ETWA	12/31/2018	6/26/2019	177
10	CASS	12/31/2018	5/14/2019	134
11	GMFI	12/31/2018	2/13/2019	44
12	MDRN	12/31/2018	4/25/2019	115
13	TIRA	12/31/2018	4/25/2019	115
14	TRIL	12/31/2018	3/22/2019	81
15	MMLP	12/31/2018	3/29/2019	88
16	ARMY	12/31/2018	3/28/2019	87
17	CPRI	12/31/2018	5/31/2019	151
18	POLI	12/31/2018	3/29/2019	88
19	POLL	12/31/2018	3/12/2019	71
20	CMPP	12/31/2018	3/8/2019	67
21	DEAL	12/31/2018	3/25/2019	84
22	GIAA	12/31/2018	3/28/2019	87

NO	KODE	2019		Selisih Hari
		Penyelesaian/Otorisasi LK (CALK)	LAI	
1	JGLE	12/31/2019	11/25/2020	330
2	MARI	12/31/2019	5/20/2020	141
3	ABBA	12/31/2019	5/29/2020	150
4	TRIO	12/31/2019	9/28/2020	272
5	AISA	12/31/2019	6/26/2020	178
6	DPUM	12/31/2019	5/28/2020	149
7	APEX	12/31/2019	5/29/2020	150
8	CNKO	12/31/2019	6/28/2021	545
9	ETWA	12/31/2019	11/13/2020	318
10	CASS	12/31/2019	6/22/2020	174
11	GMFI	12/31/2019	4/3/2020	94
12	MDRN	12/31/2019	6/25/2020	177
13	TIRA	12/31/2019	5/26/2020	147

NO	KODE	2019		Selisih Hari
		Penyelesaian/Otorisasi LK (CALK)	LAI	
14	TRIL	12/31/2019	6/26/2020	178
15	MMLP	12/31/2019	3/31/2020	91
16	ARMY	12/31/2019	2/1/2021	398
17	CPRI	12/31/2019	5/29/2020	150
18	POLI	12/31/2019	5/28/2020	149
19	POLL	12/31/2019	5/29/2020	150
20	CMPP	12/31/2019	7/28/2020	210
21	DEAL	12/31/2019	5/28/2020	149
22	GIAA	12/31/2019	3/27/2020	87

NO	KODE	2020		Selisih Hari
		Penyelesaian/Otorisasi LK (CALK)	LAI	
1	JGLE	12/31/2020	5/25/2021	145
2	MARI	12/31/2020	8/24/2021	236
3	ABBA	12/31/2020	8/25/2021	237
4	TRIO	12/31/2020	3/15/2021	74
5	AISA	12/31/2020	3/29/2021	88
6	DPUM	12/31/2020	8/23/2021	235
7	APEX	12/31/2020	3/15/2021	74
8	CNKO	12/31/2020	7/29/2021	210
9	ETWA	12/31/2020	8/24/2021	236
10	CASS	12/31/2020	7/23/2021	204
11	GMFI	12/31/2020	7/26/2021	207
12	MDRN	12/31/2020	8/16/2021	228
13	TIRA	12/31/2020	6/30/2021	181
14	TRIL	12/31/2020	7/15/2021	196
15	MMLP	12/31/2020	8/2/2021	214
16	ARMY	12/31/2020	6/21/2021	172
17	CPRI	12/31/2020	10/26/2021	299
18	POLI	12/31/2020	8/26/2021	238
19	POLL	12/31/2020	8/27/2021	239
20	CMPP	12/31/2020	5/31/2021	151
21	DEAL	12/31/2020	6/30/2021	181
22	GIAA	12/31/2020	7/15/2021	196

Lampiran 2. Data Total Aset Perusahaan 2018-2020

TAHUN 2018			
No.	Kode	Total Aset	Log TA = Ln (Total Aset)
1	JGLE	3,843,887,118,265	28.97751
2	MARI	338,701,893,494	26.54839
3	ABBA	518,345,276,089	26.97391
4	TRIO	193,663,107,384	25.98939
5	AISA	1,816,406,000,000	28.22788
6	DPUM	2,106,989,925,386	28.37628
7	APEX	7,415,959,250,682	29.63466
8	CNKO	2,703,608,742,000	28.62561
9	ETWA	1,093,133,957,536	27.72007
10	CASS	1,942,366,000,000	28.29493
11	GMFI	10,222,097,231,457	29.95557
12	MDRN	818,773,308,306	27.43107
13	TIRA	343,587,680,811	26.56271
14	TRIL	130,923,003,824	25.59788
15	MMLP	6,091,322,807,000	29.43789
16	ARMY	1,513,669,666,232	28.04556
17	CPRI	158,641,454,933	25.78991
18	POLI	1,674,842,023,217	28.14674
19	POLL	4,924,226,692,249	29.22519
20	CMPP	2,845,045,212,353	28.67660
21	DEAL	250,166,940,746	26.24539
22	GIAA	59,876,236,436,427	31.72330

TAHUN 2019			
No.	Kode	Total Aset	Log TA = Ln (Total Aset)
1	JGLE	3,408,062,565,639	28.85717
2	MARI	355,135,646,797	26.59577
3	ABBA	412,910,587,469	26.74650
4	TRIO	136,433,406,842	25.63910
5	AISA	1,868,966,000,000	28.25641
6	DPUM	1,820,802,086,894	28.23030
7	APEX	6,925,795,113,044	29.56627
8	CNKO	1,635,154,338,000	28.12276
9	ETWA	1,123,468,024,853	27.74744
10	CASS	1,612,441,000,000	28.10877

TAHUN 2019			
11	GMFI	10,462,014,619,827	29.97877
12	MDRN	615,368,911,206	27.14549
13	TIRA	340,072,628,309	26.55243
14	TRIL	127,408,518,076	25.57066
15	MMLP	6,755,553,584,000	29.54139
16	ARMY	1,852,607,264,598	28.24762
17	CPRI	237,786,936,643	26.19464
18	POLI	2,325,578,782,725	28.47499
19	POLL	5,834,505,485,314	29.39481
20	CMPP	2,613,070,074,932	28.59155
21	DEAL	275,487,784,551	26.34181
22	GIAA	61,628,679,468,081	31.75215

TAHUN 2020			
No.	Kode	Total Aset	Log TA = Ln (Total Aset)
1	JGLE	3,320,852,000,000	28.83124
2	MARI	317,124,238,853	26.48256
3	ABBA	221,649,284,169	26.12436
4	TRIO	111,295,495,695	25.43545
5	AISA	2,011,557,000,000	28.32993
6	DPUM	1,468,546,602,990	28.01529
7	APEX	4,719,255,478,968	29.18267
8	CNKO	1,110,213,240,000	27.73557
9	ETWA	1,055,671,083,056	27.68520
10	CASS	1,484,888,000,000	28.02636
11	GMFI	7,309,930,315,434	29.62025
12	MDRN	305,880,540,211	26.44646
13	TIRA	344,961,267,102	26.56670
14	TRIL	130,128,528,279	25.59179
15	MMLP	6,726,005,150,000	29.53700
16	ARMY	1,743,475,528,159	28.18690
17	CPRI	220,322,350,603	26.11836
18	POLI	2,473,039,414,917	28.53647
19	POLL	7,017,159,595,518	29.57938
20	CMPP	6,080,516,085,752	29.43611
21	DEAL	283,270,056,415	26.36967
22	GIAA	151,431,764,222,433	32.65116

Lampiran 3. Data Profitabilitas Perusahaan 2018-2020

TAHUN 2018				
No.	Kode	Laba Bersih	Total Aset	ROA
1	JGLE	(16,147,305,240)	3,843,887,118,265	- 0.004201
2	MARI	32,961,840,384	338,701,893,494	0.097318
3	ABBA	(36,172,489,319)	518,345,276,089	- 0.069785
4	TRIO	(17,088,974,878)	193,663,107,384	- 0.088241
5	AISA	(123,513,000,000)	1,816,406,000,000	- 0.067999
6	DPUM	8,486,766,111	2,106,989,925,386	0.004028
7	APEX	(1,495,710,899,415)	7,415,959,250,682	- 0.201688
8	CNKO	(1,239,921,130,000)	2,703,608,742,000	- 0.458617
9	ETWA	(138,704,828,271)	1,093,133,957,536	- 0.126887
10	CASS	157,941,000,000	1,942,366,000,000	0.081314
11	GMFI	440,120,873,331	10,222,097,231,457	0.043056
12	MDRN	(38,577,464,422)	818,773,308,306	- 0.047116
13	TIRA	(396,735,126)	343,587,680,811	- 0.001155
14	TRIL	(2,836,364,593)	130,923,003,824	- 0.021664
15	MMLP	281,313,117,000	6,091,322,807,000	0.046183
16	ARMY	56,610,183,053	1,513,669,666,232	0.037399
17	CPRI	(45,884,338,250)	158,641,454,933	- 0.289233
18	POLI	72,230,360,995	1,674,842,023,217	0.043127
19	POLL	229,070,756,723	4,924,226,692,249	0.046519
20	CMPP	(907,024,833,708)	2,845,045,212,353	- 0.318809
21	DEAL	2,915,723,271	250,166,940,746	0.011655
22	GIAA	(3,298,069,151,316)	59,876,236,436,427	- 0.055081

TAHUN 2019				
No.	Kode	Laba Bersih	Total Aset	ROA
1	JGLE	(111,008,712,542)	3,408,062,565,639	- 0.032572
2	MARI	32,026,205,525	355,135,646,797	0.090180
3	ABBA	(44,287,168,469)	412,910,587,469	- 0.107256
4	TRIO	(107,726,887,576)	136,433,406,842	- 0.789593
5	AISA	1,134,776,000,000	1,868,966,000,000	0.607168
6	DPUM	(334,841,525,599)	1,820,802,086,894	- 0.183898
7	APEX	281,558,536,901	6,925,795,113,044	0.040654
8	CNKO	116,487,959,000	1,635,154,338,000	0.071240
9	ETWA	(89,485,479,839)	1,123,468,024,853	- 0.079651
10	CASS	(4,478,000,000)	1,612,441,000,000	- 0.002777
11	GMFI	(41,335,755,875)	10,462,014,619,827	- 0.003951
12	MDRN	(53,970,718,355)	615,368,911,206	- 0.087705
13	TIRA	1,251,504,315	340,072,628,309	0.003680
14	TRIL	(2,532,446,830)	127,408,518,076	- 0.019877
15	MMLP	273,821,192,000	6,755,553,584,000	0.040533
16	ARMY	17,969,031,379	1,852,607,264,598	0.009699
17	CPRI	(17,609,071,728)	237,786,936,643	- 0.074054

TAHUN 2019				
No.	Kode	Laba Bersih	Total Aset	ROA
18	POLI	54,643,639,689	2,325,578,782,725	0.023497
19	POLL	182,620,997,450	5,834,505,485,314	0.031300
20	CMPP	(157,368,618,806)	2,613,070,074,932	- 0.060224
21	DEAL	(146,699,139)	275,487,784,551	- 0.000533
22	GIAA	(616,435,583,723)	61,628,679,468,081	- 0.010002

TAHUN 2020				
No.	Kode	Laba Bersih	Total Aset	ROA
1	JGLE	(111,300,000,000)	3,320,852,000,000	- 0.033515
2	MARI	(49,587,656,953)	317,124,238,853	- 0.156367
3	ABBA	(58,331,871,976)	221,649,284,169	- 0.263172
4	TRIO	(276,596,537,437)	111,295,495,695	- 2.485245
5	AISA	1,204,972,000,000	2,011,557,000,000	0.599025
6	DPUM	(374,932,077,813)	1,468,546,602,990	- 0.255308
7	APEX	624,667,715,629	4,719,255,478,968	0.132366
8	CNKO	(266,991,306,000)	1,110,213,240,000	- 0.240487
9	ETWA	72,652,783,063	1,055,671,083,056	0.068821
10	CASS	(60,425,000,000)	1,484,888,000,000	- 0.040693
11	GMFI	(4,613,986,928,522)	7,309,930,315,434	- 0.631194
12	MDRN	(207,758,460,752)	305,880,540,211	- 0.679214
13	TIRA	2,361,587,860	344,961,267,102	0.006846
14	TRIL	(5,583,232,681)	130,128,528,279	- 0.042906
15	MMLP	(89,078,551,000)	6,726,005,150,000	- 0.013244
16	ARMY	21,619,390,622	1,743,475,528,159	0.012400
17	CPRI	(3,470,401,495)	220,322,350,603	- 0.015751
18	POLI	17,438,462,295	2,473,039,414,917	0.007051
19	POLL	86,273,882,302	7,017,159,595,518	0.012295
20	CMPP	(2,754,589,873,561)	6,080,516,085,752	- 0.453019
21	DEAL	(51,690,228,917)	283,270,056,415	- 0.182477
22	GIAA	(34,758,261,203,874)	151,431,764,222,433	- 0.229531

Lampiran 4. Data Solvabilitas Perusahaan 2018-2020

TAHUN 2018				
No.	Kode	Total Utang	Total Ekuitas	DER
1	JGLE	1,571,384,618,699	2,272,502,499,566	0.691478
2	MARI	115,510,946,664	223,190,946,830	0.517543
3	ABBA	318,356,825,440	199,988,450,649	1.591876
4	TRIO	3,778,624,428,097	(3,584,961,320,713)	- 1.054021
5	AISA	5,267,348,000,000	(3,450,942,000,000)	- 1.526351
6	DPUM	700,736,756,967	1,406,253,168,419	0.498301
7	APEX	9,581,164,969,401	(2,165,205,718,719)	- 4.425060
8	CNKO	3,521,570,964,000	(817,962,222,000)	- 4.305298
9	ETWA	1,350,106,354,775	(256,972,397,239)	- 5.253896
10	CASS	1,175,478,000,000	766,888,000,000	1.532790
11	GMFI	6,288,024,733,533	3,934,072,497,924	1.598350
12	MDRN	1,221,881,664,538	(403,108,356,232)	- 3.031149
13	TIRA	182,590,602,137	160,997,078,674	1.134124
14	TRIL	5,653,211,292	125,269,792,532	0.045128
15	MMLP	783,095,982,000	5,308,226,825,000	0.147525
16	ARMY	320,723,018,568	1,192,946,647,664	0.268849
17	CPRI	32,007,274,210	126,634,180,723	0.252754
18	POLI	1,458,159,390,219	216,682,632,998	6.729471
19	POLL	2,801,915,455,180	2,122,311,237,069	1.320219
20	CMPP	3,647,220,571,707	(802,175,359,354)	- 4.546662
21	DEAL	126,266,924,955	123,900,015,791	1.019103
22	GIAA	50,657,263,771,023	9,218,972,665,404	5.494893

TAHUN 2019				
No.	Kode	Total Utang	Total Ekuitas	DER
1	JGLE	1,246,751,281,356	2,161,311,284,283	0.576849
2	MARI	107,852,095,462	247,283,551,335	0.436147
3	ABBA	320,854,145,430	92,056,442,039	3.485407
4	TRIO	3,836,514,312,689	(3,700,080,905,847)	- 1.036873
5	AISA	3,526,819,000,000	(1,657,853,000,000)	- 2.127341
6	DPUM	748,047,678,335	1,072,754,408,559	0.697315
7	APEX	6,147,147,556,310	778,647,556,734	7.894647
8	CNKO	2,314,994,107,000	(679,839,769,000)	- 3.405205
9	ETWA	1,469,796,558,566	(346,328,533,713)	- 4.243937
10	CASS	1,023,399,000,000	589,042,000,000	1.737396
11	GMFI	8,702,223,068,294	1,759,791,551,534	4.945031
12	MDRN	945,722,564,831	(330,353,653,625)	- 2.862758
13	TIRA	173,464,950,820	166,607,677,489	1.041158
14	TRIL	4,671,172,374	122,737,345,702	0.038058
15	MMLP	1,128,774,113,000	5,626,779,471,000	0.200607
16	ARMY	401,378,446,023	1,451,228,818,574	0.276578

TAHUN 2019				
No.	Kode	Total Utang	Total Ekuitas	DER
17	CPRI	46,449,527,672	191,337,408,971	0.242762
18	POLI	649,959,008,442	1,675,619,774,283	0.387892
19	POLL	3,528,845,287,328	2,305,660,197,986	1.530514
20	CMPP	2,410,942,815,607	202,127,259,325	11.927846
21	DEAL	149,811,341,327	125,676,443,224	1.192040
22	GIAA	53,570,748,140,408	8,057,931,327,674	6.648201

TAHUN 2020				
No.	Kode	Total Utang	Total Ekuitas	DER
1	JGLE	1,273,853,000,000	2,046,999,000,000	0.622303
2	MARI	120,517,590,084	196,606,648,769	0.612988
3	ABBA	325,359,955,177	(103,710,671,008)	- 3.137189
4	TRIO	4,084,070,381,509	(3,972,774,885,814)	- 1.028015
5	AISA	1,183,300,000,000	828,257,000,000	1.428663
6	DPUM	770,068,834,869	698,477,768,120	1.102496
7	APEX	2,940,997,772,089	1,778,257,706,879	1.653865
8	CNKO	2,260,164,528,000	(1,149,951,288,000)	- 1.965444
9	ETWA	1,323,840,658,770	(268,169,575,714)	- 4.936580
10	CASS	1,030,683,000,000	454,205,000,000	2.269202
11	GMFI	10,313,734,055,627	(3,003,803,740,192)	- 3.433558
12	MDRN	843,823,076,188	(537,942,535,977)	- 1.568612
13	TIRA	182,781,149,392	162,180,117,710	1.127026
14	TRIL	22,197,612,390	107,930,915,889	0.205665
15	MMLP	963,467,166,000	5,762,537,984,000	0.167195
16	ARMY	270,619,923,964	1,472,855,604,194	0.183738
17	CPRI	32,125,803,513	188,196,547,090	0.170703
18	POLI	780,478,933,365	1,692,560,481,552	0.461123
19	POLL	5,535,851,163,497	1,481,308,432,021	3.737136
20	CMPP	8,990,927,886,117	(2,910,411,800,365)	- 3.089229
21	DEAL	207,781,445,025	75,488,611,390	2.752487
22	GIAA	178,701,099,156,470	(27,269,334,934,037)	- 6.553189

Lampiran 5. Biodata Peneliti

BIODATA PENELITI



Nama : Angeline Han
NIM : 01118010
Alamat : Jl. Duku VIII CE-41
Telepon : 08115942206
Tempat Tanggal Lahir : Balikpapan, 22 Juni 2000
Jenis Kelamin : Perempuan
Agama : Kristen Protestan
Kewarganegaraan : Indonesia
e-mail : angeline22han@gmail.com

Pendidikan Formal

2006-2012 : SDK Santa Theresia Balikpapan
2012-2015 : SMP Negeri 1 Balikpapan
2015-2018 : SMK Negeri 2 Balikpapan
2018-2022 : Universitas Narotama Surabaya

Lampiran 6. Sertifikat Conference





SERTIFIKAT

Nomor : 452/600/689/DE/IAI/IV/2021

diberikan kepada :
Angeline Han

Sebagai peserta dalam webinar nasional
Internal Control Over Financial Reporting (ICoFR)
pada tanggal 30 Oktober 2021
4 SKP IAI

Ketua Panitia



Muh. Abdil Aziz



SERTIFIKAT

No : 689/DE/IAI/IV/2021

diberikan kepada :

Angeline Han

Sebagai peserta dalam webinar nasional
"Implementasi Forensic Accounting dalam Mendeteksi Fraud"
pada tanggal 05 Juni 2021 selama 200 menit
nilai 4 SKP (diakui Ikatan Akuntan Indonesia)

Ketua Panitia



Muh. Abdil Aziz



SERTIFIKAT

Nomor: 1812/570/689/DE/IAI/IV/2021

Diberikan Kepada :

Angeline Han

Sebagai Peserta Webinar

**"Akuntansi Aset Sesuai PSAK 16, PSAK 48,
PSAK 58, PSAK 14, ISAK 9, dan ISAK 11"**

Sabtu 9 Oktober 2021 Selama 200 Menit
dengan Nilai 4 SKP IAI

Founder dan CEO Ruang Seminar



PRO PATRIA

SURABAYA

Lampiran 7. Berita Acara Bimbingan Skripsi



FAKULTAS
HUKUM, EKONOMI DAN PENDIDIKAN

BERITA ACARA BIMBINGAN SKRIPSI

No. Dokumen : FM.FEB.05.07
Tgl. Terbit : 01 OKT 2018
Revisi : 00

1. NAMA MAHASISWA : ANGELINE HAN
2. NIM : 01118010
3. FAKULTAS : EKONOMI DAN BISNIS
4. PROGRAM STUDI : AKUNTANSI
5. TOPIK/JUDUL SKRIPSI : Analisis Pengaruh Total Aset, Profitabilitas dan Solvabilitas Terhadap Audit Delay (Studi Pada Perusahaan yang Terdaftar di Bursa Efek Indonesia periode 2018-2020)
6. TANGGAL PENGAJUAN : 11 Maret 2022
7. NAMA PEMBIMBING I : Dr. Joko Suyono, Ph.D
8. NAMA PEMBIMBING II :
9. URAIAN KONSULTASI :

NO	TANGGAL	JADWAL KEGIATAN PENELITIAN	MONITORING	
			CATATAN	PARAF PEMBIMBING
1		Observasi objek penelitian	acc	
2		Observasi terhadap fenomena bisnis/manajemen	acc	
3		Menentukan masalah penelitian	acc	
4		Kajian Teoritis & Empiris	acc	
5		Sintesa dan Rasionalis teori	acc	
6		Pendekatan Metodologi penelitian	acc	
7		Pembuatan instrument penelitian	acc	
8		Pengumpulan data	acc	
9		Tabulasi & Pengelolaan Data	acc	
10		Deskripsi Hasil Penelitian	acc	
11		Intepretasi Hasil Penelitian	acc	
12		Kelengkapan Data	acc	

Sidang SKRIPSI

10. TANGGAL SELESAI BIMBINGAN :

11. TELAH DIEVALUASI DAN SIAP UNTUK DIUJI

DOSEN PEMBIMBING

Dr. Joko Suyono, Ph.D

SURABAYA,

Ka. Prodi Akuntansi

Dr. Agus Sukoco, ST., MM.

Lampiran 8. Plagiasi



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