

LAMPIRAN

Lampiran 1

Sampel Perusahaan Perbankan

No	Kode	Nama Perusahaan
1	AGRO	PT Bank Rakyat Indonesia Agroniaga Tbk
2	AGRS	PT Bank Ibk Indonesia Tbk
3	AMAR	PT Bank Amar Indonesia Tbk
4	ARTO	PT Bank Jago Tbk
5	BABP	PT Bank MNC Internasional Tbk
6	BACA	PT Bank Capital Indonesia Tbk
7	BBCA	PT Bank Central Asia Tbk
8	BBHI	PT Allo Bank Indonesia Tbk
9	BBKP	PT Bank KB Bukopin Tbk
10	BBMD	PT Bank Mestika Dharma Tbk
11	BBNI	PT Bank Negara Indonesia Tbk
12	BBRI	PT Bank Rakyat Indonesia Tbk
13	BBSI	PT Bank Bisnis Internasional Tbk
14	BBTN	PT Bank Tabungan Negara Tbk
15	BBYB	PT Bank Neo Commerce Tbk
16	BCIC	PT Bank Jtrust Indonesia Tbk
17	BDMN	PT Bank Danamon Indonesia Tbk
18	BEKS	PT Bank Pembangunan Daerah Banten Tbk
19	BGTG	PT Bank Ganesha Tbk
20	BINA	PT Bank Ina Perdana Tbk
21	BJBR	PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk
22	BJTM	PT Bank Pembangunan Daerah Jawa Timur Tbk
23	BKSW	PT Bank QNB Indonesia Tbk
24	BMAS	PT Bank Maspion Indonesia Tbk
25	BMRI	PT Bank Mandiri Tbk
26	BNBA	PT Bank Bumi Arta Tbk
27	BNGA	PT Bank Cimb Niaga Tbk
28	BNII	PT Bank Maybank Indonesia Tbk
29	BNLI	PT Bank Permata Tbk
30	BRIS	PT Bank Syariah Indonesia Tbk
31	BSIM	PT Bank Sinarmas Tbk
32	BSWD	PT Bank Of India Indonesia Tbk
33	BTPN	PT Bank BTPN Tbk
34	BTPS	PT Bank BTPN Syariah Tbk

35	BVIC	PT Bank Victoria International Tbk
36	DNAR	PT Bank Oke Indonesia Tbk
37	INPC	PT Bank Artha Graha Internasional Tbk
38	MAYA	PT Bank Mayapada Internasional Tbk
39	MCOR	PT Bank China Construction Bank Indonesia Tbk
40	MEGA	PT Bank Mega Tbk
41	NISP	PT Bank OCBC NISP Tbk
42	NOBU	PT Bank National Nobu Tbk
43	PNBN	PT Bank PAN Indonesia Tbk
44	PNBS	PT Bank Panin Dubai Syariah Tbk
45	SDRA	PT Bank Woori Saudara Indonesia 1906 Tbk

Lampiran 2
Data Penelitian

Kode	Tahun	X1	X2	Y	Z
AGRO	2020	3	84,69	95	1
	2021	4	85,42	87	1
	2022	4	75,61	59	1
AGRS	2020	3	80,72	119	0
	2021	3	79,03	90	0
	2022	3	77,23	72	0
AMAR	2020	3	73,70	119	1
	2021	3	79,50	90	1
ARTO	2020	3	43,47	69	1
	2021	3	33,00	63	1
	2022	3	51,29	74	1
BABP	2020	4	86,69	85	0
	2021	4	83,12	88	0
	2022	4	83,91	89	0
BACA	2020	3	90,49	95	0
	2021	3	91,89	89	0
	2022	3	84,06	89	0
BBCA	2020	3	82,8	29	1
	2021	3	83,5	24	1
	2022	3	83,2	25	1
BBHI	2020	3	86,58	74	0
	2021	3	71,97	39	0
	2022	3	42,03	67	0
BBKP	2020	7	89,41	90	0
	2021	7	85,20	90	0
	2022	5	87,54	90	0

BBMD	2020	3	72,55	90	0
	2021	3	73,16	88	0
	2022	3	71,69	88	0
BBNI	2020	5	87,4	22	1
	2021	5	87,3	21	1
	2022	5	86,8	20	1
BBRI	2020	3	86,33	50	1
	2021	3	81,79	34	1
	2022	3	83,23	37	1
BBSI	2021	3	16,28	53	0
	2022	4	7,49	90	1
BBTN	2020	4	88,97	41	1
	2021	5	88,12	38	1
BBYB	2020	3	79,33	64	0
	2021	3	74,51	90	1
	2022	3	80,99	88	1
BCIC	2020	3	91	112	0
	2021	3	88	56	0
	2022	3	89	83	0
BDMN	2020	2	78,30	42	1
	2021	3	76,54	28	1
	2022	3	75,98	45	1
BEKS	2020	4	74,49	89	0
	2021	5	78,63	74	0
	2022	3	77,27	88	0
BGTG	2020	4	78,77	109	0
	2021	4	74,94	87	0
	2022	3	65,00	90	1
BINA	2020	4	85,57	116	1
	2021	3	84,23	90	1
	2022	3	84,00	89	1
BJBR	2020	4	90,58	69	0
	2021	3	90,87	60	0
	2022	4	91,03	55	0
BJTM	2020	4	88,04	99	0
	2021	4	89,17	31	0
	2022	4	88,89	44	0
BKSW	2020	3	77,52	36	0
	2021	3	77,25	31	0
	2022	3	72,16	41	0
BMAS	2020	3	87,30	36	0
	2021	3	90,65	52	0
	2022	3	78,92	89	0
BMRI	2020	7	85,47	21	1

	2021	7	86,00	27	1
	2022	7	86,55	31	1
BNBA	2020	3	80,08	120	1
	2021	3	74,13	80	1
BNGA	2020	3	62,53	67	1
	2022	3	86,03	48	1
BNII	2021	3	86,03	48	1
	2022	5	85,24	48	1
BNLI	2020	3	84	49	1
	2021	5	83	48	1
	2022	5	82	47	1
BRIS	2020	4	82,26	67	1
	2021	4	84,37	70	1
	2022	4	85,25	53	1
BSIM	2020	4	27,56	26	1
	2021	8	23,33	19	1
	2022	6	24,09	30	1
BSWD	2020	3	72,98	105	0
	2021	3	73,66	84	0
	2022	3	70,84	89	0
BTPN	2020	3	71,58	109	0
	2022	3	45,01	90	0
BTPS	2020	4	82,0	57	1
	2021	4	81,2	54	1
	2022	4	81,2	55	1
BVIC	2020	3	16,02	41	1
	2021	4	13,71	41	1
	2022	4	13,75	41	1
DNAR	2020	3	89,22	120	1
	2021	3	87,50	90	1
	2022	3	85,73	88	1
INPC	2020	4	59,81	71	0
	2021	4	60,63	77	0
	2022	4	65,11	76	0
MAYA	2020	4	88,34	78	0
	2021	3	84,87	81	0
	2022	3	84,26	88	0
MCOR	2020	3	86,04	139	0
	2021	3	88,26	117	0
	2022	3	89,76	100	0
MEGA	2020	3	76,16	83	1
	2021	3	76,78	25	1
	2022	3	75,23	48	1
MEGA	2020	3	83,77	20	0
	2021	3	85,59	18	0

	2022	3	85,44	27	0
NISP	2020	4	85,54	26	1
	2021	4	84,92	27	1
	2022	3	85,66	27	1
NOBU	2020	5	88,94	104	0
	2021	5	91,49	101	0
	2022	5	91,53	68	0
PNBN	2020	5	78,24	88	1
	2021	5	76,26	84	1
	2022	5	76,13	67	1
PNBS	2020	3	72,43	88	1
	2021	3	84,04	77	1
	2022	3	83,06	67	1
SDRA	2020	5	81	57	1
	2021	4	79	60	0
	2022	4	81	59	0

Lampiran 3

Output SPSS Hasil Uji Data

1. Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Komite Audit	130	2,00	8,00	3,7077	1,06710
Solvabilitas	130	7,49	91,89	76,3205	18,12201
Audit Report Late	130	18,00	139,00	67,0615	28,47595
Reputasi KAP	130	,00	1,00	,5231	,50140
Valid N (listwise)	130				

2. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		130
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	26,39192841
Most Extreme Differences	Absolute	,059
	Positive	,046
	Negative	-,059
Test Statistic		,059
Asymp. Sig. (2-tailed)		,200 ^{c,d}

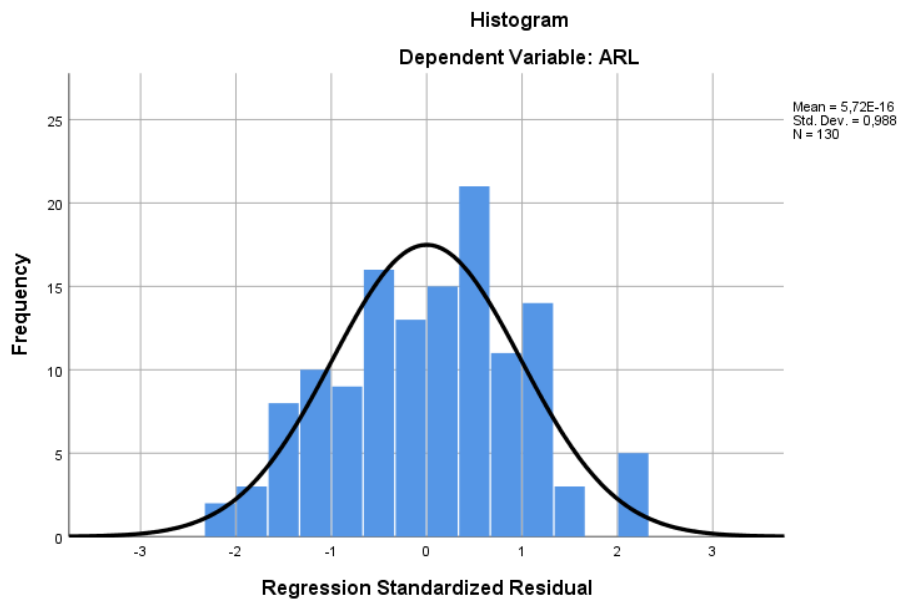
a. Test distribution is Normal.

b. Calculated from data.

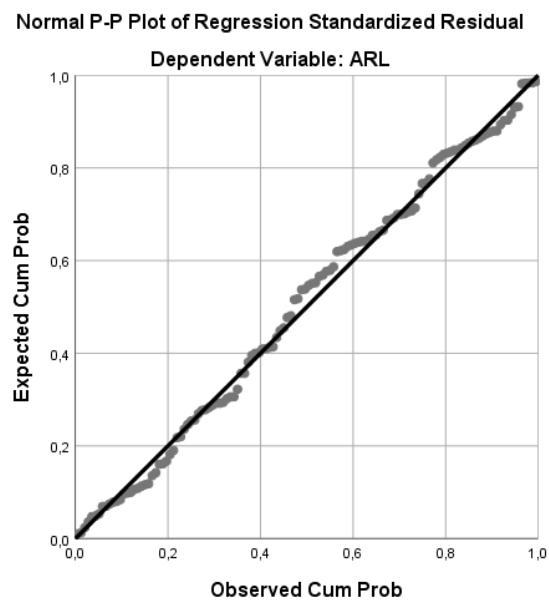
c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

3. Grafik Histogram



4. Grafik normal *P-Plot*

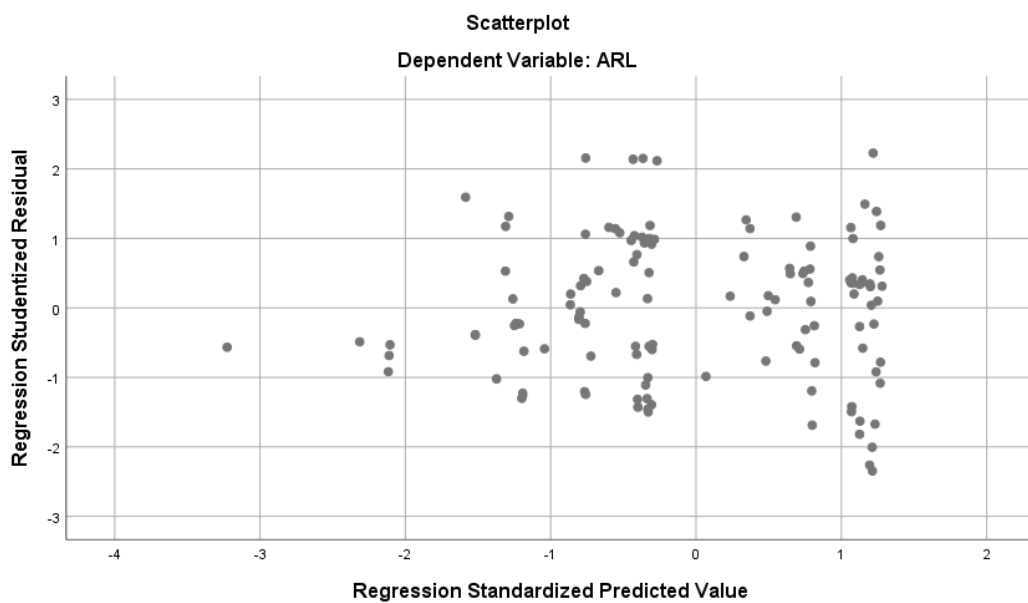


5. Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Toleranc e	VIF
1	Komite	,983	1,017
	Audit		
	Solvabilitas	,970	1,031
	Reputasi	,954	1,048
	KAP		

a. Dependent Variable: Audit Report Late

6. Uji Heteroskedastisitas *Scatterplot*

7. Uji Park

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	5,037	,902		5,583	,000
	Komite Audit	-,188	,148	-,112	-1,274	,205
	Solvabilitas	,013	,009	,131	1,471	,144
	Reputasi KAP	,406	,319	,114	1,272	,206

a. Dependent Variable: LN_RES2

8. Uji Autokorelasi *Durbin-Watson***Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,376 ^a	,141	,121	26,70427	,922

a. Predictors: (Constant), Reputasi KAP, Komite Audit, Solvabilitas

b. Dependent Variable: Audit Report Late

9. Uji Autokorelasi *Durbin Two Step: Durbin-Watson d***Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,395 ^a	,156	,136	22,47289	2,126

a. Predictors: (Constant), LAG_Z, LAG_X2, LAG_X1

b. Dependent Variable: LAG_Y

10. Uji *Moderated Regression Analysis (MRA)***Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	58,048	22,445		2,586	,011
	Komite Audit	3,358	3,813	,126	,881	,380
	Solvabilitas	,083	,259	,053	,320	,749
	Reputasi KAP	30,718	27,611	,541	1,113	,268
	Reputasi KAP*Komite Audit	-12,464	4,667	-,922	-2,670	,009
	Reputasi KAP*Solvabilitas	-,021	,300	-,030	-,071	,943

a. Dependent Variable: Audit Report Late

11. Uji Koefisien Determinasi (*Adjusted R-Square*)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,434 ^a	,189	,156	26,16035

a. Predictors: (Constant), Reputasi KAP*Solvabilitas, Komite Audit, Solvabilitas, Reputasi KAP*Komite Audit, Reputasi KAP

12. Uji Statistik F

ANOVA^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	19742,362	5	3948,472	5,770	,000 ^b
	Residual	84861,145	124	684,364		
	Total	104603,508	129			

a. Dependent Variable: Audit Report Late

b. Predictors: (Constant), Reputasi KAP*Solvabilitas, Komite Audit, Solvabilitas, Reputasi KAP*Komite Audit, Reputasi KAP

13. Uji Statistik T

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	58,048	22,445		2,586	,011
	Komite Audit	3,358	3,813	,126	,881	,380
	Solvabilitas	,083	,259	,053	,320	,749
	Reputasi KAP	30,718	27,611	,541	1,113	,268
	Reputasi KAP_Komite Audit	-12,464	4,667	-,922	-2,670	,009
	Reputasi KAP_Solvabilitas	-,021	,300	-,030	-,071	,943

a. Dependent Variable: Audit Report Late

Lampiran 4 Buku Bimbingan


FORM TA-02


FORM BIMBINGAN TUGAS AKHIR

Nama Mahasiswa : ASHARI HERGANI
 NIM : 5552200141
 Program Studi : AKUNTANSI - S1 Reguler
 Semester : Ganjil Tahun Akademik 2023/2024
 Pembimbing 1 : Prof. Dr. Tb Ismail, S.E., Ak., M.M.

Judul Tugas Akhir:
 PENGARUH KOMITE AUDIT DAN SOLVABILITAS TERHADAP AUDIT REPORT LAG DENGAN REPUTASI KAP SEBAGAI VARIABEL MODERASI (Studi Empiris pada Perusahaan Property dan Real Estate yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2022)

No	Tanggal	Topik Pembahasan	Paraf Pembimbing
1.	20/12 2023	Judul	Y
2.	27/12 2023	Konsultasi Bab 1	Y
3.	4/1 2024	Konsultasi Bab 2	Y
4.	15/1 2024	Konsultasi Bab 3	Y
5.	26/1 2024	ACC Seminar Proposal	Y
6.	30/4 2024	Revisi Bab 1-3	Y
7.	16/5 2024	Konsultasi Bab 4-5	Y
8.	4/6 2024	ACC Sidang Skripsi	Y

Serang, 22 Desember 2023
 Mahasiswa,

ASHARI HERGANI
 NIM. 5552200141

Mengetahui,
 Pembimbing Akademik,

Fara Fitriyani, S.E., M.Si.
 NIP. 198409162008122001

Lampiran 5
Daftar Riwayat Hidup

Data Pribadi

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NIM : 5552200141

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Agama : Islam

Alamat : Mutiara Gading Timur J2/55 RT.004/RW.025 Kel.
Mustikajaya Kec. Mustikajaya

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Riwayat Pendidikan

1. SDN Jatimulya 11 (2007-2013)
2. SMP Daya Utama (2013-2016)
3. SMAN 15 Kota Bekasi (2016-2019)
4. Universitas Sultan Ageng Tirtayasa (2020-2024)