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LAMPIRAN

Lampiran 1 Perusahaan yang Memenuhi Kriteria Sampel Penelitian

No	Perusahaan	Kode
1	PT. Adaro Energy Tbk	ADRO
2	PT. Alakasa Industrindo Tbk	ALKA
3	PT. Alumindo Light Metal Industry Tbk	ALMI
4	PT. Aneka Tambang Tbk	ANTM
5	PT. Atlas Resources Tbk	ARII
6	PT. Saranacental Bajatama Tbk	BAJA
7	PT. Betonjaya Manunggal Tbk	BTON
8	PT. Bumi Resources Tbk	BUMI
9	PT. Bayan Resources Tbk	BYAN
10	PT. Cita Mineral Investindo Tbk	CITA
11	PT. Citra Tubindo Tbk	CTBN
12	PT. Central Omega Resources Tbk	DKFT
13	PT. Dwi Guna Laksana Tbk	DWGL
14	PT. Gunawan Dianjaya Steel Tbk	GDST
15	PT. Golden Energy Mines Tbk	GEMS
16	PT. Indal Aluminium Industry Tbk	INAI
17	PT. Vale Indonesia Tbk	INCO
18	PT. Steel Pipe Industry of Indonesia Tbk	ISSP
19	PT. Resource Alam Indonesia Tbk	KKGI
20	PT. Krakatau Steel (Persero) Tbk	KRAS
21	PT. Lionmesh Prima Tbk	LMSH
22	PT. Merdeka Copper Gold Tbk	MDKA
23	PT. Mitra Investindo Tbk	MITI
24	PT. J Resources Asia Pasifik Tbk	PSAB
25	PT. Pelita Samudera Shipping Tbk	PSSI
26	PT. Bukit Asam Tbk	PTBA
27	PT. Golden Eagle Energy Tbk	SMMT
28	PT. Tembaga Mulia Semanan Tbk	TBMS
29	PT. Trans Power Marine Tbk	TPMA

Lampiran 2 Perhitungan Variabel *Audit Delay*

Perusahaan	2017	2018	2019	2020	2021
ADRO	59	59	59	57	60
ARII	88	87	150	148	129
BUMI	87	87	83	151	90
BYAN	85	81	90	89	89
GEMS	58	59	59	57	66
KKGI	59	86	136	127	87
PTBA	67	65	63	67	56
SMMT	80	84	120	119	90
MITI	87	86	91	57	90
ANTM	68	64	104	71	74
CITA	71	70	90	82	101
DKFT	87	84	90	147	115
INCO	58	31	51	56	114
MDKA	59	86	149	90	73
PSAB	86	67	150	130	111
ALKA	86	86	84	88	84
ALMI	82	79	80	137	46
BAJA	71	84	106	95	101
BTON	81	101	91	90	111
CTBN	86	86	69	81	82
GDST	81	101	91	84	109
INAI	75	81	80	112	102
ISSP	85	84	51	78	78
KRAS	68	88	94	141	90
LMSH	74	77	76	119	115
TBMS	87	86	83	90	90
PSSI	74	74	77	111	89
TPMA	81	79	80	83	82
DWGL	94	100	114	95	82

Lampiran 3 Perhitungan Variabel *Financial Distress*

Perusahaan	2017	2018	2019	2020	2021
ADRO	0,39953937	0,390618709	0,448061931	0,380761086	0,412369499
ARII	0,878414945	0,971473869	0,873450345	0,921801986	0,894218746
BUMI	0,92253453	0,871092659	0,862283979	0,96131367	0,846950937
BYAN	0,419896269	0,410816223	0,515601935	0,468086396	0,234541216
GEMS	0,505108785	0,549512254	0,541063512	0,570570339	0,618439367
KKGI	0,156431567	0,2605929	0,260944037	0,224842332	0,251634668
PTBA	0,372370834	0,326945721	0,294091912	0,295865299	0,328592531
SMMT	0,422101277	0,411592536	0,329389589	0,359756571	0,222312535
MITI	0,644989016	0,490230453	1,203591894	1,325376406	0,11524249
ANTM	0,383946323	0,407344049	0,399454394	0,399945123	0,366964379
CITA	0,65854769	0,541176579	0,47836716	0,164676999	0,147533673
DKFT	0,484274112	0,594640536	0,632644754	0,72751594	0,840011322
INCO	0,167169667	0,14471371	0,126421252	0,127133253	0,128746116
MDKA	0,489011228	0,470859651	0,448890856	0,393672702	0,390415476
PSAB	0,620054941	0,596373968	0,643074428	0,610696607	0,52578768
ALKA	0,742828837	0,84478212	0,826739255	0,748695795	0,742041822
ALMI	0,840561606	0,882372416	0,998730854	1,18866073	0,608536948
BAJA	0,818250934	0,915087778	0,911351673	0,831884791	0,705188231
BTON	0,157288602	0,157376082	0,200931652	0,196669224	0,269346652
CTBN	0,295422762	0,365665603	0,411275426	0,238408755	0,345741337
GDST	0,343194132	0,337227791	0,478333897	0,466743035	0,502457226
INAI	0,77147962	0,783045984	0,736771474	0,769762842	0,749498543
ISSP	0,546853469	0,551064895	0,517680345	0,451117762	0,466402539
KRAS	0,549675456	0,581181988	0,891682992	0,871291428	0,861647105
LMSH	0,195710804	0,170815075	0,227445997	0,244864996	0,205509575
TBMS	0,778439543	0,775363967	0,689129168	0,672133592	0,609877572
PSSI	0,399147699	0,34857685	0,381533608	0,356213974	0,288894662
TPMA	0,389684596	0,32152669	0,291814594	0,257875764	0,22357113
DWGL	1,007501163	1,023760672	1,053874128	1,074672856	0,890492809

Lampiran 4 Perhitungan Variabel Komite Audit

Perusahaan	2017	2018	2019	2020	2021
ADRO	3	3	3	3	3
ALKA	3	3	3	3	3
ALMI	3	3	3	3	2
ANTM	3	3	3	3	2

ARII	3	3	3	3	2
BAJA	3	3	3	3	2
BTON	3	3	3	3	3
BUMI	3	3	3	3	3
BYAN	4	4	4	4	4
CITA	3	3	3	3	3
CTBN	3	4	3	3	3
DKFT	1	3	3	3	3
DWGL	3	3	3	3	3
GDST	3	3	3	3	3
GEMS	3	3	3	3	3
INAI	3	3	3	3	3
INCO	3	3	3	3	3
ISSP	3	3	3	3	3
KKGI	3	3	3	3	3
KRAS	3	3	3	4	4
LMSH	3	3	3	3	3
MDKA	3	3	3	3	3
MITI	3	3	2	3	3
PSAB	3	3	3	3	3
PSSI	3	3	3	3	3
PTBA	3	4	4	4	4
SMMT	3	3	3	3	3
TBMS	3	3	3	3	3
TPMA	3	3	3	3	3

Lampiran 5 Perhitungan Variabel Reputasi KAP

Perusahaan	2017	2018	2019	2020	2021
ADRO	1	1	1	1	1
ARII	0	0	0	0	0
BUMI	0	0	0	0	0
BYAN	1	1	1	1	1
GEMS	1	1	1	1	1
KKGI	0	0	0	0	0
PTBA	1	1	1	1	1
SMMT	0	0	0	0	0
MITI	0	0	0	0	0
ANTM	1	1	1	1	1
CITA	0	0	0	0	0
DKFT	0	0	0	0	0
INCO	1	1	1	1	1
MDKA	0	0	0	0	0

PSAB	0	0	0	0	0
ALKA	0	0	0	0	0
ALMI	0	0	0	0	0
BAJA	0	0	0	0	0
BTON	0	0	0	0	0
CTBN	1	1	0	0	0
GDST	0	0	0	0	0
INAI	0	0	0	0	0
ISSP	0	0	0	0	0
KRAS	1	1	1	1	1
LMSH	0	0	0	0	0
TBMS	1	1	1	1	1
PSSI	1	1	1	1	1
TPMA	0	0	0	0	0
DWGL	0	0	0	0	0

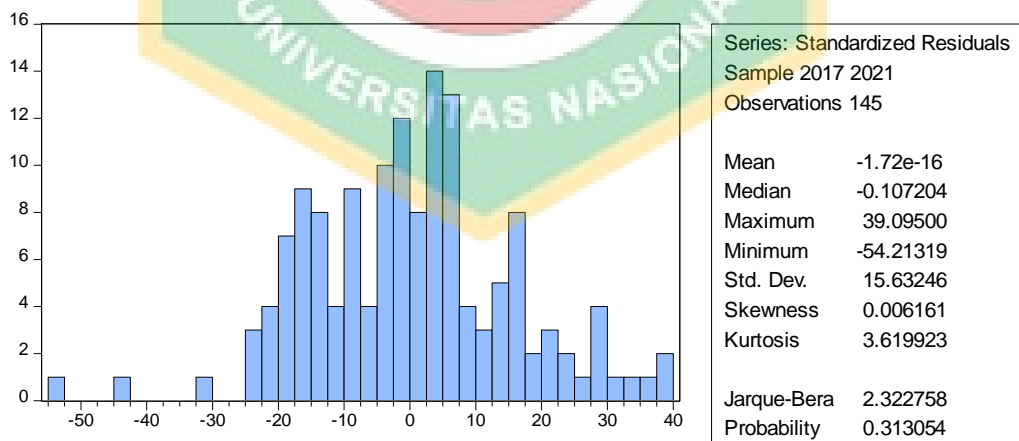


Lampiran 6 : Hasil Output Eviews Versi 12

Hasil Uji Statistik Deskriptif

	Y	X1	X2	Z
Mean	87.02759	0.530299	3.117241	0.324138
Median	85.00000	0.478367	3.000000	0.000000
Maximum	137.0000	0.998731	4.000000	1.000000
Minimum	57.00000	0.157289	3.000000	0.000000
Std. Dev.	20.82565	0.256861	0.322823	0.469674
Skewness	0.785836	0.311841	2.379543	0.751464
Kurtosis	3.284598	1.900137	6.662224	1.564698
Jarque-Bera	15.41319	9.658673	217.8672	26.09326
Probability	0.000450	0.007992	0.000000	0.000002
Sum	12619.00	76.89334	452.0000	47.00000
Sum Sq. Dev.	62453.89	9.500763	15.00690	31.76552
Observations	145	145	145	145

Hasil Output Uji Normalitas dengan Grafik



Hasil Output Uji Multikolinearitas

Variance Inflation Factors

Date: 12/27/22 Time: 23:28

Sample: 1 145

Included observations: 145

Variabel	Coefficient Variance	Uncentered VIF	Centered VIF
C	287.5847	101.1032	NA
X1	43.49328	5.301811	1.001870
X2	27.53529	95.06718	1.001870

Hasil Output Uji Autokorelasi

R-squared	0.505571	Mean dependent var	87.02759
Adjusted R-squared	0.487786	S.D. dependent var	20.82565
S.E. of regression	14.90473	Akaike info criterion	8.281733
Sum squared resid	30879.00	Schwarz criterion	8.404909
Log likelihood	-594.4257	Hannan-Quinn criter.	8.331784
F-statistic	28.42651	Durbin-Watson stat	1.856010
Prob(F-statistic)	0.000000		

Hasil Output Uji Heteroskedastisitas

Heteroskedasticity Test: Breusch-Pagan-Godfrey

F-statistic	0.062883	Prob. F(2,142)	0.9391
Obs*R-squared	0.128309	Prob. Chi-Square(2)	0.9379
Scaled explained SS	0.133745	Prob. Chi-Square(2)	0.9353

Test Equation:

Dependent Variabel: RESID^2

Method: Least Squares

Date: 12/27/22 Time: 23:29

Sample: 1 145

Included observations: 145

Hasil Output Uji Koefisien Determinasi

R-squared	0.505571	Mean dependent var	87.02759
Adjusted R-squared	0.487786	S.D. dependent var	20.82565
S.E. of regression	14.90473	Akaike info criterion	8.281733
Sum squared resid	30879.00	Schwarz criterion	8.404909
Log likelihood	-594.4257	Hannan-Quinn criter.	8.331784
F-statistic	28.42651	Durbin-Watson stat	1.856010
Prob(F-statistic)	0.000000		

Hasil Output Uji Statistik-T

Dependent Variable: Y
Method: Panel Least Squares
Date: 12/28/22 Time: 00:04
Sample: 2017 2021
Periods included: 5
Cross-sections included: 29
Total panel (balanced) observations: 145

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	45.22249	7.117547	6.353663	0.0000
X1	21.47473	5.780514	3.715020	0.0003
X2	-9.379978	1.400173	-6.699155	0.0000
X1Z	-24.73191	14.10805	-1.753035	0.0818
X2Z	-10.25084	3.159713	-3.244231	0.0015
Z	-42.38564	12.28949	-3.448934	0.0007

R-squared	0.505571	Mean dependent var	87.02759
Adjusted R-squared	0.487786	S.D. dependent var	20.82565
S.E. of regression	14.90473	Akaike info criterion	8.281733
Sum squared resid	30879.00	Schwarz criterion	8.404909
Log likelihood	-594.4257	Hannan-Quinn criter.	8.331784
F-statistic	28.42651	Durbin-Watson stat	1.856010
Prob(F-statistic)	0.000000		



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KONSULTASI BIMBINGAN

Npm : 193403516118
Nama : PUNTO DEWANTONO
Program Studi : Akuntansi
Konsentrasi : Auditing

KONSULTASI PEMBIMBING PROPOSAL

Tanggal	Materi Konsultasi	Status
31 October, 2022	berdasarkan perbedaan hasil penelitian, maka peneliti tertarik untuk melakukan penelitian yang diuraikan pada latar belakang, dengan mengangkat sebagai judul “ pengaruh financial distress dan komite audit terhadap audit delay dengan reputasi kap sebagai variabel moderasi (studi kasus pada perusahaan pertambangan yang terdaftar di bursa efek indonesia periode 2017-2021)”	Sudah Ditanggapi
14 November, 2022	approval bab ii (yang sudah direvisi oleh pak erwin)	Sudah Ditanggapi
14 November, 2022	approval bab iii (yang sudah direvisi oleh pak erwin)	Sudah Ditanggapi
15 November, 2022	approval bab 1-3	Sudah Ditanggapi

KONSULTASI PEMBIMBING TUGAS AKHIR

Tanggal	Materi Konsultasi	Status
30 January, 2023	approval bab 1-3	Sudah Ditanggapi
30 January, 2023	approval bab iv	Sudah Ditanggapi
30 January, 2023	approval bab v	Sudah Ditanggapi
3 February, 2023	approval cover, surat persetujuan bab i - v, daftar pustaka dan lampiran	Sudah Ditanggapi

Punto Dewantono.TA

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