


LAMPIRAN

Lampiran 1 : Berita Acara Bimbingan Skripsi



UNIVERSITAS PGRI ADI BUANA SURABAYA
FAKULTAS EKONOMI DAN BISNIS
 Kampus : Jl. Dukuh Menanggal XI/4, Telp-Fax. 031-8281183 Surabaya 60234
 Website : <http://www.unpribsby.ac.id>


KARTU BIMBINGAN SKRIPSI


Nama	: Galtimah Tajafid
Preidi / NIM	: Akuntansi / 191620053
Judul Skripsi	: Pengaruh Kepemilikan Manajerial, Audit Tenure dan Laba Operasi terhadap Audit Delay pada Perusahaan Manufaktur sub sektor Consumer Goods yang terdaftar di BEI Periode 2015 - 2021
Dosen Pembimbing	: Arletha Purwanthari Sawitri, S.E., M.A.
Periode Kepembimbingan	: 17 September 2022 s/d 17 Maret 2023

URAIAN KEGIATAN KEPEMBIMBINGAN :


NO	TANGGAL	MATERI BIMBINGAN	KET.	TANDA TANGAN
1.	19/10/2022	judul → bab 1-3	acc	✓
2.	20/10/2022	Bab 1-3	Revisi	✓
3.	24/10/2022	Bab 1-3	Revisi	✓
4.	5/12/2022	Bab 1-3	Revisi	✓
5.	9/12/2022	Bab 1-3	Revisi	✓
6.	15/12/2022	Bab 1-3	acc	✓
7.	6/3/2023	Bab 4-5	Revisi	✓
8.	8/3/2023	Bab 4-5	Revisi	✓
9.	9/3/2023	Bab 4-5 → re arafael	Revisi	✓
10.	10/3/2023	Bab 4-5 → arafael	acc	✓
11.				
12.				

Bimbingan selesai pada tanggal _____
 Dosen Pembimbing,





Mahasiswa,



Lampiran 2 : Format Revisi Skripsi



UNIVERSITAS PGRI ADI BUANA SURABAYA FAKULTAS EKONOMI dan BISNIS

Kampus : Jl. DukuhMenanggal XII/4 , Telp- Fax. 031-8281183 Surabaya 60234
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BERITA ACARA BIMBINGAN REVISI SKRIPSI

Nama : Sallimah Tajard
NIM/Program Studi : 191600008 / Akuntansi
Judul Skripsi : Pengaruh Kepemilikan Manajerial, Laba Operasi, dan
Audit Tenure Pada Audit Delay Terhadap Perusahaan
Manufaktur Sub Sektor Consumer Goods Yang Terdaftar
di BEI Periode 2015 - 2021.
Tanggal Ujian Skripsi : 31 Maret 2023.
Penguji : 1. Dr. Dra. Fifi Istikomah, M.Si.
2. Rina Partana, S.E. Ak. MA.

No	Tanggal	Materi Konsultasi	Paraf Penguji
1	31/03/2023		
2			
3			
4			
5			
6			
7			
8			

Penguji I,

Surabaya, _____
Penguji II,

Penguji II



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FAKULTAS EKONOMI dan BISNIS

Kampus : Jl. DukuhMenanggal XII/4 , Telp- Fax. 031-8281183 Surabaya 60234
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BERITA ACARA
BIMBINGAN REVISI SKRIPSI

Nama : Salimah Tajdid
NIM/Program Studi : 19600058 / Akuntansi
Judul Skripsi : Pengaruh Kepemilikan Manajerial, Laba Operasi, dan Audit Tenure Terhadap Audit Delay pada perusahaan Manufaktur Sub sektor Consumer Goods Yang Terdaftar di BEI Periode 2015 -2021
Tanggal Ujian Skripsi : 31 Maret 2023
Penguji : 1. Dr. Dra. Siti Istikhroh, MCI.
2. Rina Fariana, S.B. Ak. Ma.

No	Tanggal	Materi Konsultasi	Paraf Penguji
1		Latar Belakang	✓
2			
3			
4			
5			
6			
7			
8			

Penguji I,

Surabaya, _____
Penguji II,


Rina F

Lampiran 3 : Hasil akhir dari perhitungan masing - masing variabel

No	Kode	Tahun	Kepemilikan Manajerial	Laba Operasi (Rp)	Audit Tenure	Audit Delay
1	ADES	2015	0.91939	16,361,000,000	1	88
		2016	0.91524	87,149,000,000	2	83
		2017	0.91524	23,801,000,000	3	82
		2018	0.91524	172,710,000,000	4	74
		2019	0.91524	254,321,000,000	5	87
		2020	0.91524	218,913,000,000	6	120
		2021	0.91524	244,235,000,000	7	89
2	CINT	2015	0.00350	129,016,310,592	1	74
		2016	0.00350	173,927,664,376	2	81
		2017	0.00350	156,768,940,663	1	79
		2018	0.00350	133,730,292,890	2	74
		2019	0.06369	178,887,671,692	3	83
		2020	0.06369	146,760,396,097	4	78
		2021	0.06369	265,948,588,636	5	111
3	DLTA	2015	0.58335	14,504,211,000	1	80
		2016	0.58335	46,944,186,000	2	83
		2017	0.58335	29,032,268,000	3	92
		2018	0.58335	67,070,577,000	4	87
		2019	0.58335	77,923,167,000	1	80
		2020	0.58335	50,501,200,000	2	84
		2021	0.58335	63,422,544,000	3	89
4	GGRM	2015	0.00764	16,361,000,000	1	91
		2016	0.00673	49,978,365,000	2	90
		2017	0.00673	55,067,180,000	3	110
		2018	0.00673	69,643,709,000	4	84
		2019	0.00673	76,131,712,000	5	91
		2020	0.00673	97,178,537,000	6	89
		2021	0.00673	101,661,211,000	7	79
5	HRTA	2015	0.00022	1,296,193,632,912	1	118
		2016	0.00020	1,771,247,796,570	2	117
		2017	0.02985	2,179,828,976,587	1	120
		2018	0.02985	2,251,271,667,492	2	86
		2019	0.00420	2,828,820,312,608	3	139
		2020	0.00446	3,942,009,215,857	1	104
		2021	0.00446	4,491,307,827,048	1	104
6	INDF	2015	0.00016	33,759,444,000	1	83

No	Kode	Tahun	Kepemilikan Manajerial	Lab a Operasi (Rp)	Audit Tenure	Audit Delay
		2016	0.00016	35,069,040,000	2	79
		2017	0.00016	37,154,522,000	3	75
		2018	0.00017	38,906,547,555	4	78
		2019	0.00016	44,504,727,000	5	80
		2020	0.00016	42,082,878,000	6	78
		2021	0.00016	49,110,137,000	7	88
7	KINO	2015	0.10569	955,115,000,000	1	84
		2016	0.10569	696,068,000,000	2	78
		2017	0.10569	739,955,000,000	3	79
		2018	0.10754	485,780,000,000	4	84
		2019	0.09978	315,104,000,000	5	90
		2020	0.12491	96,060,000,000	6	109
		2021	0.70000	976,495,000,000	7	118
8	LMPI	2015	0.00017	247,658,861,081	1	77
		2016	0.00017	225,196,307,658	1	80
		2017	0.68275	232,753,313,377	2	78
		2018	0.68275	385,286,623,743	1	81
		2019	0.68275	435,772,728,692	2	83
		2020	0.68275	454,906,295,480	3	91
		2021	0.68276	404,905,899,198	4	108
9	SKBM	2015	0.03100	1,074,718,363,596	1	89
		2016	0.03228	1,096,207,602,239	2	86
		2017	0.02207	1,370,493,714,508	3	81
		2018	0.02219	1,446,896,877,005	4	81
		2019	0.02219	1,530,103,493,671	5	90
		2020	0.02219	2,554,199,583,310	6	141
		2021	0.02214	2,284,039,328,806	7	84
10	STTP	2015	0.00091	1,675,107,473,804	1	121
		2016	0.00087	1,696,818,736,709	2	157
		2017	0.03187	1,899,729,632,409	1	157
		2018	0.03263	1,832,587,504,581	2	89
		2019	0.03263	2,106,365,373,009	3	148
		2020	0.03263	2,632,148,166,033	4	145
		2021	0.03263	2,801,557,552,644	1	129
11	TBLA	2015	0.00088	2,970,003,000,000	1	84
		2016	0.00088	3,693,557,000,000	1	69
		2017	0.00088	6,382,412,000,000	2	157
		2018	0.00088	4,011,582,000,000	3	81
		2019	0.00088	5,458,102,000,000	4	148
		2020	0.00088	5,653,757,000,000	5	57

No	Kode	Tahun	Kepemilikan Manajerial	Laba Operasi (Rp)	Audit Tenure	Audit Delay
12	ULTJ	2021	0.00088	11,224,740,000,000	6	116
		2015	0.17905	2,298,417,722,499	1	121
		2016	0.11488	2,198,886,746,725	2	81
		2017	0.33844	2,293,574,000,000	3	80
		2018	0.34344	2,136,153,000,000	4	84
		2019	0.36014	2,646,512,000,000	5	80
		2020	0.48173	2,727,371,000,000	6	121
13	WIIM	2021	0.48461	3,281,197,000,000	7	89
		2015	0.43642	782,304,218,892	1	78
		2016	0.44109	803,895,933,439	2	86
		2017	0.45761	805,441,565,731	3	81
		2018	0.45761	663,297,090,873	4	77
		2019	0.61905	1,137,061,964,495	5	118
		2020	0.62734	349,601,637,870	6	95
		2021	0.63146	331,812,812,992	7	87

Sumber : Data diolah (2023)

Lampiran 4 : Hasil output SPSS Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Kepemilikan Manajerial	91	.00016	.91939	.2406538	.31184216
Laba Operasi	91	14504211000	97089156470000	3310230352979.00	13563355837574.025
Audit Tenure	91	1	7	3.20	1.939
Audit Delay	91	57	157	92.98	20.485
Valid N (listwise)	91				

Lampiran 5 : Hasil Output SPSS Uji Normalitas

a. Uji normalitas sebelum di outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		91
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	20.32497568
Most Extreme Differences	Absolute	.228
	Positive	.228
	Negative	-.140
Test Statistic		.228
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

b. Uji normalitas setelah data di outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		42
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	8.13371936
Most Extreme Differences	Absolute	.128
	Positive	.128
	Negative	-.077
Test Statistic		.128
Asymp. Sig. (2-tailed)		.083 ^c

a. Test distribution is Normal.

b. Calculated from data.

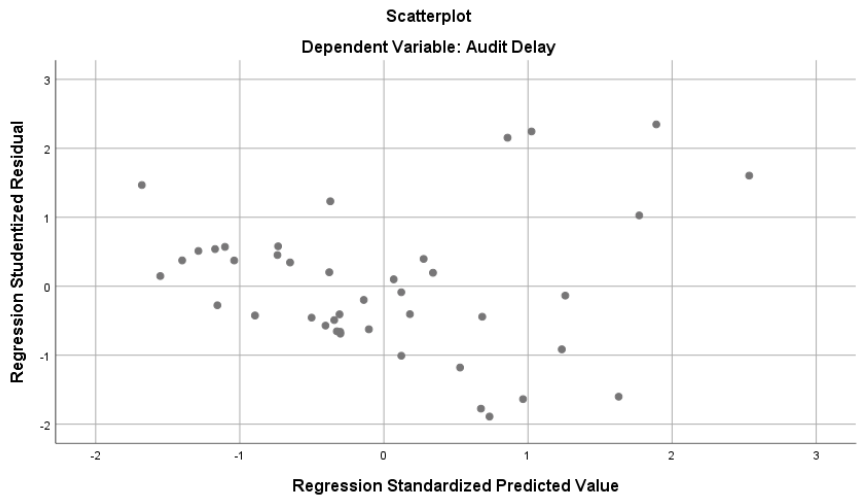
c. Lilliefors Significance Correction.

Lampiran 6 : Hasil Output SPSS Uji Multikolinearitas

		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients				
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	68.237	2.919		23.380	.000		
	Kepemilikan Manajerial	7.536	4.575	.193	1.647	.108	.898	1.113
	Laba Operasi	1.078.000.000	.000	.298	2.578	.014	.917	1.090
	Audit Tenure	3.218	.612	.590	5.261	.000	.976	1.025

a. Dependent Variable: Audit Delay

Lampiran 7 : Hasil Output SPSS Uji Heteroskedastisitas



Lampiran 8 : Hasil Output SPSS Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.730 ^a	.534	.497	8.008	2.143

a. Predictors: (Constant), Audit Tenure, Laba Operasi, Kepemilikan Manajerial

b. Dependent Variable: Audit Delay

Lampiran 9 : Hasil Output SPSS Analisis Regresi Linear
Berganda

		Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	68.237	2.919		23.380	.000
	Kepemilikan Manajerial	7.536	4.575	.193	1.647	.108
	Laba Operasi	1.078.000.000	.000	.298	2.578	.014
	Audit Tenure	3.218	.612	.590	5.261	.000

a. Dependent Variable: Audit Delay

Lampiran 10 : Hasil Output SPSS Koefisien Determinasi

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.730 ^a	.534	.497	8.008

a. Predictors: (Constant), Audit Tenure, Laba Operasi, Kepemilikan Manajerial

Lampiran 11 : Hasil Output SPSS Uji Hipotesis Parsial (Uji t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	68.237	2.919		23.380	.000
	Kepemilikan Manajerial	7.536	4.575	.193	1.647	.108
	Laba Operasi	1.078E-11	.000	.298	2.578	.014
	Audit Tenure	3.218	.612	.590	5.261	.000

a. Dependent Variable: Audit Delay

Lampiran 12 : Hasil Output SPSS Uji Hipotesis Simultan (Uji F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2786.740	3	928.913	14.487	.000 ^b
	Residual	2436.593	38	64.121		
	Total	5223.333	41			

a. Dependent Variable: Audit Delay

b. Predictors: (Constant), Audit Tenure, Laba Operasi, Kepemilikan Manajerial