

ABSTRACT

This study aims to find empirical evidence about the influence of financial and non financial factors on acceptance of Going Concern audit opinion on the company. Where the financial factor variables are: Financial distress, Company size, and Profit Growth, for non-financial variables are KAP Reputation, Audit Lag. This study uses 16 samples of infrastructure, utility and transportation sector companies listed on Indonesia Stock Exchange (IDX) during 2014-2016 or financial report for the period of 2013-2015. Data were analyzed using logistic regression analysis technique. The data are secondary data obtained from Indonesia Capital Market Directory (ICMD) and the company's annual report for 3 years which is published by IDX. The results showed that financial difficulties had a negative effect on going concern audit opinion, Audit Lag had positive effect on going concern audit opinion, profit growth had negative effect on going concern audit opinion, while firm size and reputation of KAP had no effect on Going Concern audit opinion.

Keywords: Going Concern Opinion, Financial Difficulties, Company Size, Profit Growth, KAP Reputation, Audit Lag.

ABSTRAK

Penelitian ini bertujuan untuk menemukan bukti empiris tentang pengaruh faktor keuangan dan non keuangan terhadap penerimaan opini audit Going Concern pada entitas. Dimana variabel factor keuangan yaitu : Kesulitan keuangan, Ukuran Entitas, dan Pertumbuhan Laba, untuk variabel non keuangan yaitu Reputasi KAP, Audit Lag. Penelitian ini menggunakan 16 sampel entitas-entitas sektor infrastruktur, utilitas, dan transportasi yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2014-2016 atau laporan keuangan periode tahun 2013-2015. Data di analisa menggunakan teknik analisis regresi logistik. Data berupa data sekunder yang di peroleh dari Indonesia Capital Market Directory (ICMD) dan pelaporan tahunan entitas selama 3 tahun tersebut yang di publikasikan oleh BEI. Hasil penelitian menunjukkan bahwa Kesulitan Keuangan berpengaruh negative terhadap opini audit going concern, Audit Lag berpengaruh positif terhadap opini audit going concern, Pertumbuhan laba berpengaruh negative terhadap opini audit going concern, sedangkan Ukuran Entitas dan Reputasi KAP tidak berpengaruh terhadap opini audit Going Concern.

Kata kunci : Opini Going Concern, Kesulitan Keuangan, Ukuran Entitas, Pertumbuhan Laba, Reputasi KAP, Audit Lag.