

## **ABSTRACT**

*Economic growth in Indonesia causing many investors emerging (foreign, private or domestic), the company's financial statements to be important to them because the information about the successful management of the company is needed in order to assess the risks related with their capital investment. Moreover, information about going concern opinion by the auditor that given the doubts about the ability of the company to maintain their survival. The purpose of this research was to examine the effect of auditor reputation and liquidity to audit delay, influence the auditor's reputation and liquidity to the auditor's going concern opinion, and effect of audit delay on the provision of auditor's going concern opinion.*

*This research uses a sample of 28 manufacturing companies listed in Indonesia Stock Exchange (IDX) between 2008 to 2012 were selected by purposive sampling. There are five hypotheses that have been processed by using Partial Least Square (PLS).*

*The results showed auditor reputation and liquidity do not have a positive influence on audit delay, auditor reputation and audit delay do not have a positive influence on auditor's going concern opinion. Liquidity has negative influence on auditor's going concern opinion. Directly audit delay is less effective as a intervening variable.*

*Keywords: Going concern opinion, auditor reputation, liquidity, audit delay*

## ABSTRAK

Pertumbuhan ekonomi di Indonesia menyebabkan banyak bermunculan para investor (asing, swasta maupun dalam negeri), untuk itu laporan keuangan perusahaan menjadi penting bagi mereka karena informasi mengenai keberhasilan pengelolaan perusahaan sangat diperlukan dalam rangka mengetahui resiko yang terkait dengan investasi modalnya. Terlebih informasi mengenai opini audit *going concern* yang diberikan auditor atas kesangsian tentang kemampuan perusahaan untuk mempertahankan kelangsungan hidupnya. Penelitian ini bertujuan untuk menguji pengaruh reputasi auditor dan likuiditas terhadap *audit delay*, pengaruh reputasi auditor, likuiditas dan *audit delay* terhadap pemberian opini audit *going concern*.

Penelitian ini menggunakan 28 sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2008-2012 yang dipilih secara *purposive sampling*. Dalam penelitian ini terdapat lima hipotesis yang telah diolah dengan menggunakan Partial Least Square (PLS).

Hasil penelitian menunjukkan reputasi auditor dan likuiditas tidak memiliki pengaruh yang positif terhadap *audit delay*, reputasi auditor dan *audit delay* tidak memiliki pengaruh yang positif terhadap penerimaan opini audit *going concern*, likuiditas memiliki pengaruh yang negatif terhadap penerimaan opini audit *going concern*. *Audit delay* secara langsung kurang efektif sebagai variabel intervening.

Kata kunci: Opini *going concern*, reputasi auditor, likuiditas, *audit delay*