

ABSTRAK

ANALISIS PENGARUH RASIO KEUANGAN DAN FAKTOR NON KEUANGAN TERHADAP PENERIMAAN OPINI AUDIT *GOING CONCERN* PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI TAHUN 2012-2015

Opini *going concern* yang diterima oleh sebuah perusahaan menunjukkan adanya kondisi dan peristiwa yang menimbulkan keraguan auditor akan kelangsungan hidup perusahaan. Opini audit *going concern* dapat digunakan sebagai peringatan awal bagi para pengguna laporan keuangan guna menghindari kesalahan dalam pembuatan keputusan. Beberapa penelitian mengenai faktor-faktor yang berpengaruh pada opini audit *going concern* telah dilakukan. Namun, hasil penelitian tersebut masih menunjukkan ketidakkonsistenan. Penelitian ini bertujuan menguji kembali faktor-faktor yang memengaruhi penerimaan opini audit *going concern*. Faktor-faktor yang diuji dalam penelitian ini adalah likuiditas, profitabilitas, *leverage*, rasio nilai pasar, reputasi KAP, ukuran perusahaan, *auditor client tenure*, dan *audit lag*.

Penelitian ini menggunakan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2012-2015 sebagai sampel penelitian. Berdasarkan hasil *purposive sampling* diperoleh 33 perusahaan manufaktur yang memenuhi kriteria sampel. Pengujian hipotesis dalam penelitian ini dilakukan dengan menggunakan analisis regresi logistik.

Hasil pengujian hipotesis menunjukkan bahwa variabel *leverage* berpengaruh positif pada penerimaan opini audit *going concern*. Variabel profitabilitas, dan reputasi KAP berpengaruh negatif pada penerimaan opini audit *going concern*. Hasil pengujian hipotesis juga menunjukkan bahwa variabel likuiditas, rasio nilai pasar, ukuran perusahaan, *auditor client tenure*, dan *audit lag* tidak berpengaruh pada penerimaan opini audit *going concern*.

Kata Kunci: Opini audit *going concern*, Likuiditas, Profitabilitas, Leverage, Rasio nilai pasar, Reputasi KAP, Ukuran Perusahaan, *Auditor client tenure*, *Audit lag*

ABSTRACT

RATIO ANALYSIS OF FINANCIAL AND NON-FINANCIAL FACTORS ON RECEIPT OF AUDIT OPINION GOING CONCERN IN MANUFACTURING COMPANIES LISTED IN BEI YEAR 2012-2015

Going concern opinion received by a company indicates the conditions and events which raise doubt auditor will be survival of the company. Going concern audit opinion can be used as an early warning for the users of the financial statements in order to avoid mistakes in decision-making. Some research on the factors that affect the going concern audit opinion has been done. However, results of these studies still show inconsistency. This study aims to reexamine the factors that affect the going concern audit opinion. Factors tested in this study is liquidity, profitability, leverage, market value ratios, public accountant reputation, company size, client auditor tenure and audit lag.

This study uses the manufacturing companies listed in Indonesia Stock Exchange 2012-2015 period as samples. Based on the results obtained by purposive sampling 33 manufacturing companies that meet the criteria of the sample. Testing the hypothesis in this study was conducted using logistic regression analysis.

Hypothesis testing results show that the variable leverage positive effect on the going concern audit opinion. Variable profitability, and public accountant reputation negatively affect the going concern audit opinion. Hypothesis testing results also showed that the variables of liquidity, the ratio of market value, company size, client auditor tenure and audit lag does not affect the going concern audit opinion

KeyWords: liquidity, profitability, leverage, market value ratios, public accountant reputation, company size, client auditor tenure and audit lag.