

ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan memperoleh bukti empiris mengenai pengaruh prediksi kebangkrutan, gagal bayar (*debt default*), dan opini audit tahun sebelumnya terhadap penerimaan opini audit *going concern*.

Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* tersebut didapatkan sebanyak 54 sampel dari 27 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2017-2018. Sumber data yang diperoleh melalui laporan keuangan auditan dan laporan opini audit. Alat analisis dalam penelitian ini menggunakan Regresi Logistik dengan bantuan program IBM SPSS 25.

Dari hasil penelitian ini menunjukkan bahwa variabel kebangkrutan, gagal bayar, dan opini audit tahun sebelumnya tidak berpengaruh terhadap penerimaan opini audit *going concern*.

Kata Kunci: Opini Audit *Going Concern*, Kebangkrutan, Gagal Bayar, Opini Audit Tahun Sebelumnya.



ABSTRACT

This research aimed to analyze and obtain empirical evidence of the effect of bankruptcy prediction, debt default and audit opinion on previous year on acceptance of going concern audit.

The research was quantitative. While, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 54 samples from 27 manufacturing companies which were listed on Indonesia Stock Exchange (IDX) during 2017-2018. Moreover, the data were audit financial statement and audit opinion report. Furthermore, the data analysis technique used Logistic Regression with IBM SPSS 25.

The research result concluded bankruptcy prediction did not affect acceptance of going concern audit of manufacturing companies. Likewise, debt default did not affect acceptance of going concern audit of manufacturing companies. Similarly, audit opinion on previous year did not affect acceptance of going concern audit of manufacturing companies which were listed on Indonesia Stock Exchange (IDX).

Keyword: going concern audit opinion, bankruptcy, debt default, previous years audit opinion.



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