

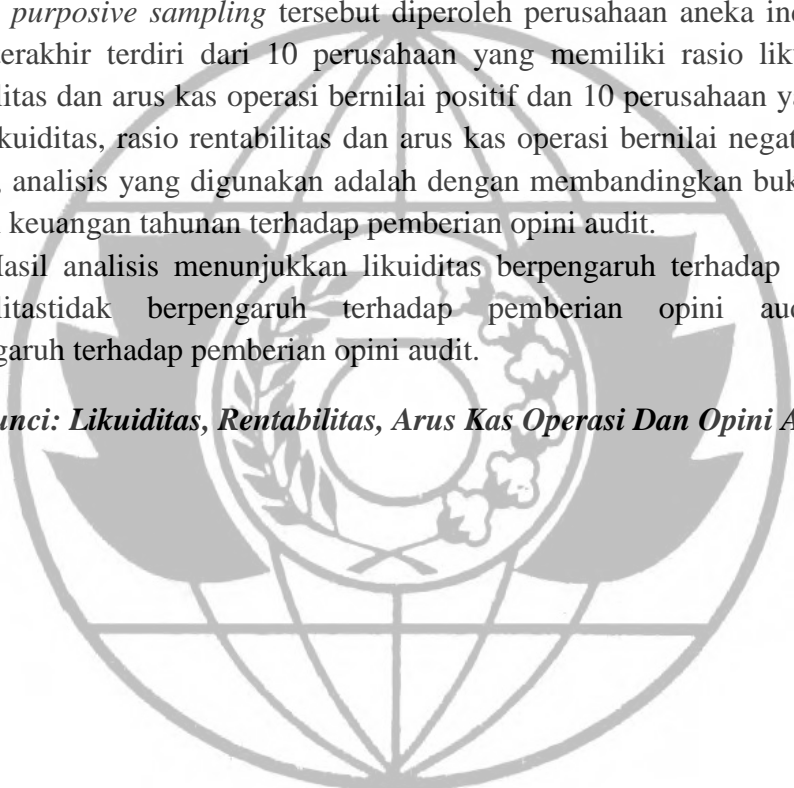
## ABSTRAK

Penelitian ini bertujuan untuk meneliti hal-hal yang berkaitan dengan penerapan standar audit 570 dalam mendukung opini auditor. Opini Audit diukur dari bukti audit yang diperoleh dari Bursa Efek Indonesia (BEI).

Jenis penelitian ini merupakan penelitian kualitatif populasi dalam penelitian adalah perusahaan aneka industri yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2018, teknik pengambilan sampel menggunakan metode *purposive sampling* dengan melakukan kriteria-kriteria. Berdasarkan metode *purposive sampling* tersebut diperoleh perusahaan aneka industri pada 3 tahun terakhir terdiri dari 10 perusahaan yang memiliki rasio likuiditas, rasio rentabilitas dan arus kas operasi bernilai positif dan 10 perusahaan yang memiliki rasio likuiditas, rasio rentabilitas dan arus kas operasi bernilai negatif yang telah diaudit, analisis yang digunakan adalah dengan membandingkan bukti audit pada laporan keuangan tahunan terhadap pemberian opini audit.

Hasil analisis menunjukkan likuiditas berpengaruh terhadap Opini Audit, rentabilitas tidak berpengaruh terhadap pemberian opini audit, arus kas berpengaruh terhadap pemberian opini audit.

***Kata kunci: Likuiditas, Rentabilitas, Arus Kas Operasi Dan Opini Audit.***



## ABSTRACT

This research aimed to examine elements which related on the implementation of 570 audit standard in supporting auditors opinion. While, audit opinion was measured by audit evidence which obtained from Indonesia Stock Exchange (IDX).

The research was qualitative. Moreover, the population was kinds of industrial companies which were listed IDX during 2016-2018. Futhermore, the data collection technique used purposive sampling, in which the sampel was based on criteria given. In line with, there were 10 kinds of industrial companies which at last 3 years had positive liquidity ratio, reliability ratio, and operational cash which had been audited; as sampel. Additionally, the data analysis technique aimed to compare the audit evidence of annual financial statement on audit opinion.

Based on the analysis result, it concluded liquidity affected audit opinion. Meanwhile, reliability did not affect audit opinion. On the other hand, cash flow affected audit opinion.

**Keywords:** Liquidity, Reliability, Operating Cash Flow, Audit Opinion.



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