

## INTISARI

### **ANALISIS PENGARUH RASIO KEUANGAN DAN NON KEUANGAN YANG MEMPENGARUHI AUDITOR DALAM MEMBERIKAN OPINI AUDIT *GOING CONCERN***

Penelitian ini bertujuan untuk menguji rasio keuangan dan non keuangan terhadap kemungkinan penerbitan opini audit *going concern* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama tahun 2010 sampai tahun 2013. Faktor - faktor yang di uji dalam penelitian ini adalah rasio likuiditas, rasio profitabilitas, rasio aktivitas, rasio *leverage*, reputasi audit, tenure, dan ukuran perusahaan. Sampel yang diperoleh dalam penelitian ini berjumlah 22 perusahaan yang dipilih dengan menggunakan metode *purposive judgement sampling*. Data di uji dengan menggunakan metode regresi logistik.

Hasil penelitian menunjukkan bahwa rasio aktivitas berpengaruh signifikan dengan arah negatif terhadap opini audit *going concern*, reputasi audit berpengaruh signifikan dengan arah positif terhadap opini audit *going concern*, ukuran perusahaan berpengaruh signifikan dengan arah negatif terhadap opini audit *going concern*. Sedangkan rasio profitabilitas, rasio likuiditas, rasio *leverage*, dan tenure tidak berpengaruh signifikan terhadap opini audit *going concern*.

Kata kunci: Rasio Likuiditas, Rasio Profitabilitas, Rasio Aktivitas, Rasio *Leverage*, Reputasi Audit, Tenure, Ukuran Perusahaan, dan Opini Audit *Going Concern*.

## **ABSTRACT**

### **ANALYSIS OF FINANCIAL AND NON FINANCIAL INFLUENCES THAT AFFECT THE AUDITOR IN PROVIDING THE GOING CONCERN AUDIT OPINION**

The main purpose of this study is to examine the effect of financial ratios and, non financial ratios on the probability of issuing going concern audit report in manufacturing companies listed at Indonesia Stock Exchange from 2010 to 2013. Factors that were analyzed in this study are liquidity ratio, profitability ratio, activity ratio, leverage ratio, audit reputation, tenure, and size of company. Samples of 22 manufacturing companies were gathered using purposive judgement sampling method. Hypotheses were tested using logistic regression analysis.

The results showed that activity ratio has significantly effect on going concern audit opinion with negative direction, reputation audit has significantly effect on going concern audit opinion with positive direction, and size of company has significantly effect on going concern audit opinion with negative direction. Otherwise, liquidity ratio, profitability ratio, leverage ratio and tenure do not have significantly effect on the going concern audit opinion.

**Keywords:** Liquidity Ratio, Profitability Ratio, Activity Ratio, Leverage Ratio, Audit Reputation, Tenure, Size of Company, and Going Concern Audit Opinion.