

ABSTRAK

Auditor memiliki tanggung jawab dalam mengevaluasi apakah terdapat kesangsian besar terhadap kemampuan entitas dalam mempertahankan kelangsungan hidupnya (*going concern*) dalam periode waktu pantas, yakni tidak lebih dari satu tahun setelah tanggal laporan keuangan diaudit. Apabila auditor memiliki kesangsian yang substansial atas kelangsungan usaha klien, maka kesangsian tersebut harus diungkapkan pada laporan auditor independen.

Tujuan dalam penelitian ini adalah untuk mengetahui apakah rugi usaha, *cash flow from operations*, *debt default*, tingkat solvabilitas dan profitabilitas perusahaan berpengaruh terhadap penerimaan opini audit *going concern*. Sampel dalam penelitian ini diperoleh dengan metode *purposive sampling*. Berdasarkan metode ini diperoleh 35 perusahaan sektor aneka industri yang sesuai dengan kriteria sampel penelitian. Periode penelitian adalah tiga tahun (2010-2012) sehingga jumlah keseluruhan sampel adalah 105 perusahaan. Penelitian ini menggunakan pendekatan kuantitatif dengan model analisis regresi logistik.

Hasil dari penelitian ini menunjukkan rugi usaha, *cash flow from operations*, *debt default*, tingkat solvabilitas dan profitabilitas memiliki pengaruh secara simultan terhadap penerimaan opini audit *going concern*. *Debt default* memiliki pengaruh secara parsial terhadap penerimaan opini audit *going concern*. Sedangkan rugi usaha, *cash flow from operations*, tingkat solvabilitas dan profitabilitas tidak memiliki pengaruh secara parsial terhadap penerimaan opini audit *going concern*.

Kata kunci : Opini audit *going concern*, Rugi usaha, *Cash flow from operations*, *Debt default*, Tingkat solvabilitas, Tingkat profitabilitas

ABSTRACT

Auditor has a responsibility to evaluate whether there is substantial doubt about entity's ability to maintain its viability (going concern) in a reasonable period of time, which is no more than one year after the date of the financial statements being audited. If the auditor has substantial doubt about the sustainability of the business client, then auditor must express it in the independent auditor's report.

The purpose of this study was to determine whether the operating loss, cash flow from operations, debt default, the level of leverage and profitability of companies affect the going concern audit opinion. The sample in this research was obtained by purposive sampling method. Based on this method, there were 35 companies of miscellaneous industry sectors in accordance with the criteria of this research's sample. The period used in this research are three-years (2010-2012) so the total sample are 105 companies. This research is quantitative research and uses logistic regression as analysis model.

The result indicate that an operating loss, cash flow from operations, debt default, level of leverage and profitability affect going-concern audit opinion simultaneously. Debt default has the effect on going-concern audit opinion partially. While operating loss, cash flow from operations, level of leverage and profitability has no effect on going-concern audit opinion partially.

Keywords: Going concern audit opinion, Operating loss, Cash flow from operations, Debt default, Level of leverage, Level of profitability.