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Judul : Pengaruh *Financial Distres*,
Pertumbuhan Penjualan, Dan *Debt*
Default Terhadap Penerimaan Opini
Audit Terkait *Going Concern*

ABSTRAK

PENGARUH *FINANCIAL DISTRES*, PERTUMBUHAN PENJUALAN, DAN *DEBT DEFAULT* TERHADAP PENERIMAAN OPINI AUDIT TERKAIT *GOING CONCERN*

Penelitian ini bertujuan untuk mengetahui pengaruh *financial distress*, pertumbuhan penjualan, dan *debt default* secara simultan dan parsial terhadap penerimaan opini audit terkait *going concern*.

Penelitian ini dilakukan dengan metode deskriptif kuantitatif terhadap laporan keuangan perusahaan jasa yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2013 – 2014 dengan total sampel penelitian sebanyak 27 perusahaan yang diperoleh melalui metode *purposive sampling*. Metode pengujian hipotesis menggunakan analisis regresi logistik.

Hasil penelitian menunjukkan bahwa secara simultan *financial distress*, pertumbuhan penjualan, dan *debt default* berpengaruh terhadap penerimaan opini audit terkait *going concern*. Sedangkan secara parsial, *financial distress* dan *debt default* memiliki pengaruh positif signifikan terhadap penerimaan opini audit terkait *going concern*. Sementara pertumbuhan penjualan memiliki pengaruh negatif tidak signifikan terhadap penerimaan opini audit terkait *going concern*.

Kata Kunci: *financial distress*, pertumbuhan penjualan, *debt default*, opini audit terkait *going concern*

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ABSTRACT

THE INFLUENCE OF FINANCIAL DISTRESS, SALES GROWTH, AND DEBT DEFAULT ON ASSESING AUDIT OPINION RELATED TO GOING CONCERN

The aim of this research is to determine the influence of financial distress, sales growth, and debt default simultaneously and partially on assessing audit opinion related to going concern.

This research was conducted by quantitative descriptive method on the financial statements of service companies listed on Indonesia Stock Exchange (IDX) in the period of 2013 to 2014 with total sample consist of 27 companies that obtained through purposive sampling method. Method of hypothesis testing using logistic regression analysis.

The results showed that simultaneous financial distress, sales growth, and debt default affect the audit opinion related to going concern. While partially, financial distress and debt default have a significant positive effect on assessing audit opinion related to going concern, while sales growth has no significant negative effect on assessing audit opinion related to going concern.

Keywords: financial distress, sales growth, debt default, audit opinion related to going concern