

## **ABSTRACT**

### ***THE INFLUENCE OF FINANCIAL DISTRESS, PROFITABILITY AND SIZE OF THE BOARD OF DIRECTORS TO THE ACCEPTANCE OF GOING CONCERN AUDIT OPINION WITH AUDIT QUALITY AS INTERVENING VARIABLE***

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*The purpose of this research is to analyze the influence of financial distress factor, profitability and board size to going concern audit opinion and mediated by audit quality (in textile and garment manufacturing company listed in Indonesia Stock Exchange). This research uses sample of the textile and garment manufacturing company for the period of 2012-2016 using purposive sampling method in the sample selection. It used are obtained from the financial statements and annual reports (Annual Report) published on the Indonesia Stock Exchange (BEI) website. There are 80 sample companies during 2012-2016 that meet the research criteria. The method of analysis used in this research is logistic regression analysis method and 2 SLS analysis path.*

*The study showed that financial distress has a significant effect on audit quality, but profitability and board size have no effect on audit quality. Audit quality does not affect the acceptance of going concern audit opinion. Financial distress and profitability have a significant effect on the acceptance of going concern audit opinion, but the size of the board of directors has no effect on the acceptance of going concern audit opinion.*

*Research findings indicate that financial distress is the most dominant factor affecting acceptance of going concern audit opinion. The low profitability and financial liquidity causes the company to experience a prolonged of financial distress. This is caused by the use of corporate resources, especially assets that have not been fully utilized by the management company.*

**Keywords :** *Going Concern, Audit Opinion, Financial Distress, Profitability, Board Size, Audit Quality*

## ABSTRAK

### ***PENGARUH FINANCIAL DISTRESS, PROFITABILITAS DAN UKURAN DEWAN DIREKSI TERHADAP PENERIMAAN OPINI AUDIT GOING CONCERN DENGAN KUALITAS AUDIT SEBAGAI VARIABEL INTERVENING***

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Tujuan dari penelitian ini untuk menganalisa pengaruh faktor *financial distress*, profitabilitas dan ukuran dewan direksi terhadap penerimaan opini audit *going concern* yang dimediasi oleh kualitas audit (pada perusahaan manufaktur sektor tekstil dan *garment* yang terdaftar di Bursa Efek Indonesia). Penelitian ini menggunakan sampel perusahaan manufaktur sektor tekstil dan *garment* periode tahun 2012-2016 dengan menggunakan metode *purposive sampling* dalam pemilihan sampelnya. Data yang digunakan diperoleh dari laporan keuangan dan laporan tahunan (*Annual Report*) yang diterbitkan pada website Bursa Efek Indonesia (BEI). Ada 80 perusahaan sampel selama tahun 2012-2016 yang memenuhi kriteria penelitian. Metode analisis yang digunakan dalam penelitian adalah metode analisa regresi logistik dan path analisis 2 SLS.

Hasil penelitian menunjukkan bahwa *financial distress* berpengaruh signifikan terhadap kualitas audit, sedangkan profitabilitas dan ukuran dewan direksi tidak berpengaruh terhadap kualitas audit. Kualitas audit tidak berpengaruh terhadap penerimaan opini audit *going concern*. *Financial distress* dan profitabilitas berpengaruh signifikan terhadap penerimaan opini audit *going concern*, sedangkan ukuran dewan direksi tidak berpengaruh terhadap penerimaan opini audit *going concern*.

Temuan penelitian menunjukkan bahwa *financial distress* merupakan faktor paling dominan yang mempengaruhi penerimaan opini audit *going concern*. Rendahnya profitabilitas dan likuiditas keuangan menyebabkan perusahaan mengalami *financial distress* yang berkepanjangan. Hal tersebut diakibatkan oleh penggunaan sumber daya perusahaan terutama aset yang belum dimanfaatkan secara maksimal oleh manajemen perusahaan.

**Kata Kunci :** *Going Concern*, Opini Audit, *Financial Distress*, Profitabilitas, Ukuran Dewan Direksi, Kualitas Audit