

DAFTAR LAMPIRAN

Lampiran 1 : Tabel Ringkasan Pelenitian Sebelumnya

No. 1)	Nama Peneliti, Judul Penelitian Dan Penerbit2)	Variabel Penelitian 3)	Hasil Penelitian 4)
1	<p>Aria Masdiana Pasaribu (2015) Volume 6 Nomor 2 Agustus 2015</p> <p><i>“Pengaruh Kualitas Auditor, Likuiditas, Solvabilitas Dan Profitabilitas Terhadap Opini Audit Going Concern Pada Sub Sektor Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia”</i></p> <p>Dosen Fakultas Ekonomi Universitas Al-Azhar Medan</p>	<p>Opini Audit <i>Going Concern</i> : Variabel Dependen</p> <p>Variabel Independen: Kualitas Auditor, Likuiditas, Solvabilitas Dan Profitabilitas</p>	<p>Hasil dari penelitian ini memberikan gambaran bahwa kualitas likuiditas, auditor, dan profitabilitas tidak memberikan pengaruh pada <i>Going Concern</i> dan Opini <i>Going Concern</i> memberikan pengaruh terhadap Solvabilitas.</p>
2	<p>Endra Ulkri Arma 2013</p> <p><i>“Pengaruh Profitabilitas, Likuiditas Dan Pertumbuhan Perusahaan Terhadap Penerimaan Opini Audit Going Concern(Studi Empiris Perusahaan Manufaktur Yang Terdaftar Pada Bursa Efek Indonesia,</i></p>	<p>Variabel Dependen : Opini Audit <i>Going Concern</i></p> <p>Variabel Independen : Profitabilitas, Likuiditas Dan Pertumbuhan Perusahaan</p>	<p>Hasilnya yang ditemukan adalah going opinion auditor berpengaruh terhadap profitabilitas. going opinion auditor berpengaruh terhadap likuiditas, dan going opinion auditor berpengaruh terhadap pertumbuhan perusahaan.</p>

	Prodi Akuntansi FE Universitas Negeri Padang, 2013		
3	<p>Sefira Yovalia Dan Wibowo 2016 Vol 3 No. 2</p> <p><i>“Pengaruh Business Strategy Dan Business Risk Terhadap Going Concern Pada Perusahaan Manufaktur Yang Terdaftar Di Bei Tahun 2010-2014,”</i></p> <p>Fakultas Ekonomi Dan Bisnis Universitas Trisakti, 2016, Jurnal Akuntansi Trisakti (E Journal),</p>	<p>Opini Audit <i>Going Concern</i>: Variabel Dependen</p> <p>Variabel Independen : Business Strategy Dan Business Risk</p>	<p>Hasil penelitian menunjukkan bahwa strategi keunggulan biaya, strategi diferensiasi, dan risiko usaha tidak berpengaruh terhadap persepsi kelangsungan usaha. Namun, strategi keunggulan biaya, strategi diferensiasi, dan risiko bisnis semuanya dapat terus memengaruhi perspektif perusahaan secara bersamaan.</p>

<p>4</p>	<p>Yoga Adi Haryanto Dan Sudarno 2019 Vol. 8 No. 4</p> <p><i>“Pengaruh Profitabilitas, Solvabilitas, Likuiditas, Dan Rasio Pasar Terhadap Opini Audit Going Concern Pada Perusahaan Manufaktur Di Bursa Efek Indonesia”</i></p> <p>Departemen Akuntansi Fakultas Ekonomika Dan Bisnis Universitas Diponegoro (Diponegoro Journal Of Accounting)</p>	<p>Variabel Dependen : Opini Audit <i>Going Concern</i></p> <p>Variabel Independen : Profitabilitas, Likuiditas, Solvabilitas, Rasio Pasar</p>	<p>Hasil dari penelitian ini ialah Opini Audit Going Concern berpengaruh terhadap Profitabilitas, Solvabilitas dan Rasio Pasar. Sedangkan Opini Audit Going Concern tidak berpengaruh terhadap Likuiditas.</p>
<p>5</p>	<p>Panji Putranto 2018 Vol.3 No.2</p> <p><i>“Faktor-Faktor Yang Berdampak Pada Penerimaan Opini Audit Going Concern”</i></p> <p>Universitas Mercu Buana</p>	<p>Variabel Dependen : Opini Audit <i>Going Concern</i></p> <p>Variabel Independen : Profitabilitas, Leverage, Likuiditas, Opinion Shopping, Ukuran Perusahaan</p>	<p>Hasil dari penelitian ini menunjukkan bahwa opini going concern berpengaruh terhadap profitabilitas dan likuiditas dan opini beli berpengaruh positif terhadap opini going concern, akan tetapi going concern tidak berpengaruh positif terhadap leverage. Namun opini tidak berpengaruh positif terhadap leverage.</p>

<p>6</p>	<p>Yunus Harjito 2015 Vol Xix, No. 01 “Analisis Kecenderungan Penerimaan Opini Audit Going Concern Pada Perusahaan Manufaktur” Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Surakarta</p>	<p>Variabel Dependen : Opini Audit <i>Going Concern</i> Variabel Independen : Kualitas Audit, Kondisi Keuangan, Pertumbuhan Perusahaan, Opini Audit Tahun Sebelumnya, Ukuran Perusahaan, Debt-To-Equity Ratio.</p>	<p>Kesimpulan dalam penelitian ini adalah opini going concern berpengaruh negatif terhadap kualitas audit, dan going concern tidak berpengaruh terhadap posisi keuangan perusahaan, dan pertumbuhan perusahaan tidak berpengaruh signifikan. penting aku bisa. Terdapat opini audit mengenai dampaknya terhadap kelangsungan usaha. Opini audit going concern tidak berpengaruh secara substansial terhadap opini audit going concern, dan rasio utang terhadap modal tidak berpengaruh secara substansial terhadap opini audit going concern.</p>
<p>7</p>	<p>Victor P. Tandil, Parengkuan Tommy Dan Victoria N. Untu 2018 Vol.6 No.2 “Pengaruh Struktur Modal Dan Pertumbuhan Aset Terhadap Profitabilitas Perusahaan Otomotif Yang Terdaftar Di Bei Periode 2013 – 2016”</p>	<p>Variabel Dependen : Struktur Modal, Variabel Independen : Pertumbuhan Aset, Profitabilitas.</p>	<p>Hasil uji hipotesis 1 dan 2, ditemukan sebuah profitabilitas tidak berpengaruh terhadap struktur modal dan pertumbuhan aset. Hipotesis 3 menunjukkan profitabilitas tidak berpengaruh terhadap simultan struktur modal dan pertumbuhan aset.</p>

	<p>FEBI Prodi Manajemen Universitas Sam Ratulangi Manado</p>		
8	<p>Ni Wayan Pradnyanita Sukmayanti dan Nyoman Triaryati 2019 Vol. 8 No. 1</p> <p><i>“Pengaruh Struktur Modal, Likuiditas Dan Ukuran Perusahaan Terhadap Profitabilitas Pada Perusahaan Property Dan Real Estate”</i></p> <p>Fakultas Ekonomi dan Bisnis Universitas Udayana (Unud), Bali, Indonesia</p>	<p>Variabel Dependen : Struktur Modal,</p> <p>Variabel Independen : Likuiditas, Ukuran Perusahaan, Profitabilitas.</p>	<p>Sebagai hasil dari penelitian ini, variabel struktur modal memiliki pengaruh positif dan marginal terhadap profitabilitas. Likuiditas memiliki pengaruh negatif yang signifikan terhadap profitabilitas. Ukuran perusahaan berpengaruh negatif signifikan terhadap profitabilitas.</p>
9	<p>Rosita Kumalasari 2016 Vol.5 No.5</p> <p><i>“Pengaruh Operating Leverage Dan Financial Leverage Terhadap Profitabilitas Pada Perusahaan Telekomunikasi”</i></p>	<p>Variabel Dependen : Profitabilitas</p> <p>Variabel Independen : <i>Operating LeveragedanFinancial Leverage</i></p>	<p>Hasil analisis menunjukkan bahwa operating leverage berpengaruh positif terhadap profitabilitas perusahaan telekomunikasi. Leverage keuangan dapat berdampak negatif terhadap profitabilitas perusahaan telekomunikasi</p>

	<p>Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya</p>		
10	<p>Egi Setiawan, Yusup Iskandar dan M. Aziz Basari 2019 Volume 1 Nomor 2 <i>“Pengaruh Degree Of Operating Leverage (Dol) Dan Degree Of Financial Leverage (Dfl) Terhadap Profitabilitas (Suatu Studi Pada Pt. Waskita Karya (Persero), Tbk Yang Terdaftar Di Bursa Efek Indonesia Periode 2008-2017)”</i> Fakultas Ekonomi, Universitas Galuh</p>	<p>Variabel Dependen : Profitabilitas Variabel Independen : <i>Degree of operating leverage (DOL), Degree of financial leverage (DFL),</i></p>	<p>Penelitian menunjukkan bahwa tingkat operating leverage (DOL) tidak mempengaruhi profitabilitas, tingkat financial leverage (DFL) tidak mempengaruhi profitabilitas, dan pada saat yang sama tingkat operating leverage (DOL) dan financial leverage (DFL) tidak mempengaruhi profitabilitas.</p>

Lampiran 2. Tabel Detail Definisi Operasional Variabel

	Variabel	Proksi	Skala
X1	<i>Struktur Modal</i>	$(DER) = \frac{\text{Total Hutang}}{\text{Total Modal}} \times 100 \%$	Rasio
X2	<i>Operating Leverage</i>	$DOL = \frac{\% \Delta EBIT}{\% \Delta Sales} \times 100 \%$	Rasio
Y	<i>OAGC (Opini Audit Going Concern)</i>	Dummy : 1 = (GC) <i>Going Concern</i> 0 = (NGC) <i>Non Going Concern</i>	Nominal
Z	<i>Profitabilitas</i>	$\text{Gross Profit Margin} = \frac{\text{Laba Kotor}}{\text{Penjualan}} \times 100 \%$	Rasio

Lampiran 3. Tabulasi Data

NO.	Kode Perusahaan	Nama Perusahaan	Tahun	Struktur Modal (XI) DER	Operating Leverage (X2)	Profitabilitas (Z)	Going Concern (Y)
1	APLN	Agung Podomoro Land Tbk	2014	1.800	0.553	0.501	0.000
2	ASRI	Alam Sutera Realty Tbk	2014	1.660	-19.230	0.635	0.000
3	BAPA	Bekasi Asri Pemula Tbk	2014	0.770	0.360	0.602	1.000
4	BEST	Bekasi Pajar Industrial Estate Tbk	2014	0.280	1.390	0.691	0.000
5	BKSL	Sentul City Tbk	2014	0.580	3.620	0.455	1.000
6	ELTY	Bakrieland Development Tbk	2014	0.910	27.880	0.489	1.000
7	EMDE	Megapolitan Development Tbk	2014	0.960	1.310	0.547	1.000
8	FMII	Fortune Mate Indonesia Tbk	2014	0.610	21.990	0.618	1.000
9	GAMA	Aksara Global Development Tbk	2014	0.270	4.570	0.476	0.000
10	GMTD	Gowa Makassar Tourism Development Tbk	2014	1.290	2.460	0.593	1.000
11	GPRA	Perdana Gapuraprima Tbk	2014	0.710	-3.170	0.500	0.000
12	GWSA	Greenwood Sejahtera Tbk	2014	0.731	0.600	0.160	1.000
13	LPCK	Lippo Cikarang Tbk	2014	0.610	0.820	0.590	0.000
14	MKPI	Metropolitan Kentjana Tbk	2014	1.000	-0.370	0.555	0.000
15	MTLA	Metropolitan Land Tbk	2014	0.600	2.260	0.580	1.000
16	APLN	Agung Podomoro Land Tbk	2015	1.710	-0.579	0.518	1.000
17	ASRI	Alam Sutera Realty Tbk	2015	1.830	1.940	0.739	1.000
18	BAPA	Bekasi Asri Pemula Tbk	2015	0.740	1.730	0.679	1.000
19	BEST	Bekasi Pajar Industrial Estate Tbk	2015	0.520	2.500	0.693	1.000
20	BKSL	Sentul City Tbk	2015	0.700	-2.730	0.411	1.000
21	ELTY	Bakrieland Development Tbk	2015	1.200	22.040	0.498	1.000
22	EMDE	Megapolitan Development Tbk	2015	0.810	7.950	0.612	1.000
23	FMII	Fortune Mate Indonesia Tbk	2015	0.310	8.620	0.832	1.000
24	GAMA	Aksara Global Development Tbk	2015	0.220	3.630	0.316	0.000
25	GMTD	Gowa Makassar Tourism Development Tbk	2015	1.300	-1.420	0.552	1.000
26	GPRA	Perdana Gapuraprima Tbk	2015	0.660	0.790	0.561	1.000
27	GWSA	Greenwood Sejahtera Tbk	2015	0.090	-2.290	0.701	1.000
28	LPCK	Lippo Cikarang Tbk	2015	0.510	0.460	0.547	0.000
29	MKPI	Metropolitan Kentjana Tbk	2015	1.020	1.270	0.519	1.000
30	MTLA	Metropolitan Land Tbk	2015	0.640	9.140	0.606	1.000
31	APLN	Agung Podomoro Land Tbk	2016	1.580	-26.384	0.504	1.000
32	ASRI	Alam Sutera Realty Tbk	2016	1.810	9.040	0.539	0.000

33	BAPA	Bekasi Asri Pemula Tbk	2016	0.670	1.150	0.689	1.000
34	BEST	Bekasi Pajar Industrial Estate Tbk	2016	0.540	2.930	0.639	0.000
35	BKSL	Sentul City Tbk	2016	0.590	6.980	0.613	1.000
36	ELTY	Bakrieland Development Tbk	2016	1.200	-1.260	0.355	1.000
37	EMDE	Megapolitan Development Tbk	2016	0.980	6.210	0.583	0.000
38	FMII	Fortune Mate Indonesia Tbk	2016	0.150	1.070	0.794	0.000
39	GAMA	Aksara Global Development Tbk	2016	0.230	1.140	0.420	1.000
40	GMTD	Gowa Makassar Toutism Development Tbk	2016	0.920	2.940	0.486	0.000
41	GPRA	Perdana Gapuraprima Tbk	2016	0.550	-11.580	0.512	0.000
42	GWSA	Greenwood Sejahtera Tbk	2016	0.070	-1.200	0.722	1.000
43	LPCK	Lippo Cikarang Tbk	2016	0.330	1.510	0.479	0.000
44	MKPI	Metropolitan Kentjana Tbk	2016	0.780	1.550	0.565	0.000
45	MTLA	Metropolitan Land Tbk	2016	0.570	6.640	0.631	1.000
46	APLN	Agung Podomoro Land Tbk	2017	1.504	5.644	0.485	1.000
47	ASRI	Alam Sutera Realty Tbk	2017	1.417	1.406	0.606	0.000
48	BAPA	Bekasi Asri Pemula Tbk	2017	0.490	15.766	0.674	1.000
49	BEST	Bekasi Pajar Industrial Estate Tbk	2017	0.486	1.967	0.716	0.000
50	BKSL	Sentul City Tbk	2017	0.506	-0.484	0.592	1.000
51	ELTY	Bakrieland Development Tbk	2017	1.284	1.611	0.456	1.000
52	EMDE	Megapolitan Development Tbk	2017	1.374	2.886	0.681	0.000
53	FMII	Fortune Mate Indonesia Tbk	2017	0.175	1.059	0.688	0.000
54	GAMA	Aksara Global Development Tbk	2017	0.277	-2.891	0.373	0.000
55	GMTD	Gowa Makassar Toutism Development Tbk	2017	0.765	1.175	0.485	0.000
56	GPRA	Perdana Gapuraprima Tbk	2017	0.451	1.364	0.537	0.000
57	GWSA	Greenwood Sejahtera Tbk	2017	0.078	0.285	0.682	0.000
58	LPCK	Lippo Cikarang Tbk	2017	0.603	10.868	0.422	0.000
59	MKPI	Metropolitan Kentjana Tbk	2017	0.500	0.558	0.562	0.000
60	MTLA	Metropolitan Land Tbk	2017	0.624	6.835	0.646	0.000
61	APLN	Agung Podomoro Land Tbk	2018	1.439	3.121	0.480	1.000
62	ASRI	Alam Sutera Realty Tbk	2018	1.187	-38.010	0.614	0.000
63	BAPA	Bekasi Asri Pemula Tbk	2018	0.261	1.363	0.550	0.000
64	BEST	Bekasi Pajar Industrial Estate Tbk	2018	0.507	2.905	0.717	0.000
65	BKSL	Sentul City Tbk	2018	0.530	1.127	0.538	0.000
66	ELTY	Bakrieland Development Tbk	2018	0.408	80.876	0.380	1.000

67	EMDE	Megapolitan Development Tbk	2018	0.616	1.991	0.447	0.000
68	FMII	Fortune Mate Indonesia Tbk	2018	0.392	-1.221	0.688	0.000
69	GAMA	Aksara Global Development Tbk	2018	0.248	22.546	0.418	0.000
70	GMTD	Gowa Makassar Toutism Development Tbk	2018	0.639	-1.409	0.457	0.000
71	GPRA	Perdana Gapuraprima Tbk	2018	0.419	1.918	0.515	0.000
72	GWSA	Greenwood Sejahtera Tbk	2018	0.086	0.200	0.347	0.000
73	LPCK	Lippo Cikarang Tbk	2018	0.225	9.316	0.567	1.000
74	MKPI	Metropolitan Kentjana Tbk	2018	0.339	1.205	0.558	0.000
75	MTLA	Metropolitan Land Tbk	2018	0.510	1.000	0.615	0.000
76	APLN	Agung Podomoro Land Tbk	2019	1.295	1.505	0.517	1.000
77	ASRI	Alam Sutera Realty Tbk	2019	1.072	-0.584	0.632	1.000
78	BAPA	Bekasi Asri Pemula Tbk	2019	0.055	1.176	0.604	1.000
79	BEST	Bekasi Pajar Industrial Estate Tbk	2019	0.432	7.376	0.666	0.000
80	BKSL	Sentul City Tbk	2019	0.614	2.937	0.595	1.000
81	ELTY	Bakrieland Development Tbk	2019	0.399	12.010	0.376	1.000
82	EMDE	Megapolitan Development Tbk	2019	0.639	11.489	0.579	0.000
83	FMII	Fortune Mate Indonesia Tbk	2019	0.421	-0.344	0.433	0.000
84	GAMA	Aksara Global Development Tbk	2019	0.260	-0.491	1.880	0.000
85	GMTD	Gowa Makassar Toutism Development Tbk	2019	0.604	12.617	0.458	1.000
86	GPRA	Perdana Gapuraprima Tbk	2019	0.505	-1.199	0.599	0.000
87	GWSA	Greenwood Sejahtera Tbk	2019	0.082	1.158	0.574	1.000
88	LPCK	Lippo Cikarang Tbk	2019	3,500	0,122	0.380	1.000
89	MKPI	Metropolitan Kentjana Tbk	2019	0.321	2.810	0.473	0.000
90	MTLA	Metropolitan Land Tbk	2019	0.586	-1.943	0.520	1.000

Lampiran 4. Hasil Output Olah Data**Descriptives Statistik****Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
DER	90	.06	3.50	.6910	.52328
DOL	90	-38.01	80.88	3.3137	11.94077
PROFIT	90	.16	1.88	.5893	.25232
GC	90	.00	1.00	.4889	.50268
Valid N (listwise)	90				

Correlations (Multikolinearitas)**Correlations**

		DER	DOL
DER	Pearson Correlation	1	-.127
	Sig. (2-tailed)		.233
	N	90	90
DOL	Pearson Correlation	-.127	1
	Sig. (2-tailed)	.233	
	N	90	90

Logistic Regression**Notes**

Output Created		05-JAN-2022 13:25:11
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	File	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing

Syntax	LOGISTIC REGRESSION VARIABLES GC /METHOD=ENTER PROFIT DER DOL /PRINT=GOODFIT /CRITERIA=PIN(0.05) POUT(0.10) ITERATE(20) CUT(0.5).	
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	Elapsed Time	00:00:00.02

[DataSet1] D:\Documents\ROZI\TESIS MAKSI\N AIDHATUL\DATA
NENENG_KOPI.sav

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	90	100.0
	Missing Cases	0	.0
	Total	90	100.0
Unselected Cases		0	.0
Total		90	100.0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

Original Value	Internal Value
.00	0
1.00	1

Block 0: Beginning Block

Classification Table^{a,b}

		Predicted		
		GC		Percentage Correct
Observed	GC	.00	1.00	
		Step 0	.00	46
1.00	44		0	.0
Overall Percentage				51.1

a. Constant is included in the model.

b. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	-.044	.211	.044	1	.833	.957

Variables not in the Equation

	Score	df	Sig.
Step 0 Variables PROFIT	5.732	1	.017
DER	3.314	1	.069
DOL	2.938	1	.087
Overall Statistics	13.897	3	.003

Block 1: Method = Enter

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step 1 Step	16.213	3	.001
Block	16.213	3	.001
Model	16.213	3	.001

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	108.509 ^a	.165	.220

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	4.942	8	.764

Contingency Table for Hosmer and Lemeshow Test

		GC = .00		GC = 1.00		Total
		Observed	Expected	Observed	Expected	
Step 1	1	8	7.294	1	1.706	9
	2	5	6.381	4	2.619	9
	3	5	5.834	4	3.166	9
	4	6	5.506	3	3.494	9
	5	5	5.121	4	3.879	9

6	6	4.611	3	4.389	9
7	4	4.100	5	4.900	9
8	3	3.651	6	5.349	9
9	4	2.608	5	6.392	9
10	0	.894	9	8.106	9

Classification Table^a

	Observed	Predicted			
		GC		Percentage Correct	
		.00	1.00		
Step 1	GC	.00	33	13	71.7
		1.00	18	26	59.1
	Overall Percentage				65.6

a. The cut value is .500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	PROFIT	3.288	1.445	5.175	1	.023	26.785
	DER	1.061	.523	4.118	1	.042	2.890
	DOL	.054	.027	4.004	1	.045	1.055
	Constant	-2.824	.956	8.731	1	.003	.059

a. Variable(s) entered on step 1: PROFIT, DER, DOL.

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	DOL, DER ^b	.	Enter

a. Dependent Variable: PROFIT

b. All requested variables entered.

Iteration History^{a,b,c}

Iteration		-2 Log likelihood
Step 0	1	124,722
	2	124,722

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.098 ^a	.010	-.013	.25398

a. Predictors: (Constant), DOL, DER

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.054	2	.027	.419	.659 ^b
	Residual	5.612	87	.065		
	Total	5.666	89			

a. Dependent Variable: PROFIT

b. Predictors: (Constant), DOL, DER

Coefficients^a


Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.600	.046		13.009	.000
	DER	-.005	.052	-.011	-.105	.917
	DOL	-.002	.002	-.098	-.915	.363

Lampiran 5 : Hasil Laporan Pengecekan Plagiat

PROPOSAL TESIS _ NENENG AIDATUL FADHILAH_20180104033 -FINISH			
ORIGINALITY REPORT			
17%	16%	7%	8%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS
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Lampiran 6. Artikel / Jurnal

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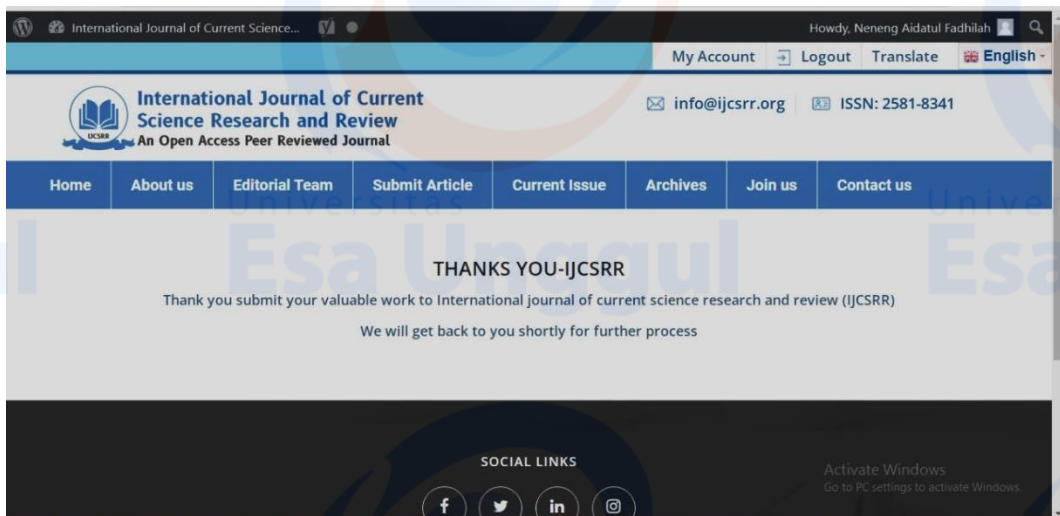
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The Effect of Capital Structure and Operating Leverage on Going Concern Opinion with Profitability as Intervening Variables in Property and Real Estate Sub Sector Services Companies Listed on the Indonesia Stock Exchange for the 2014-2019 Period
What is the Profitability to Mediate the Going Concern Audit Opinion: Empirical Evidence on Developing Capital Markets

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ABSTRACT: The purpose of this study is to empirically examine the effect of capital structure and operating leverage on going concern opinions with profitability as an intervening variable. The population of this research is the property and real estate sub-sector service companies listed on the Indonesia Stock Exchange in the 2014-2019 period, which are 65 companies. The sample in this study amounted to 15 companies and had 90 observational data that had been selected using the purposive sampling method. The data used in this study is secondary data obtained from the Indonesia Stock Exchange (IDX) and data analysis using Logistics Regression analysis. The results of this study indicate that capital structure, operating leverage and profitability have a positive influence on going concern opinions and capital structure and operating leverage have no effect on profitability and even profitability is not able to mediate the effect of capital structure on operating leverage, to the going concern opinion.

KEYWORDS: Capital Structure, Going Concern Opinion, Operating Leverage and Profitability.



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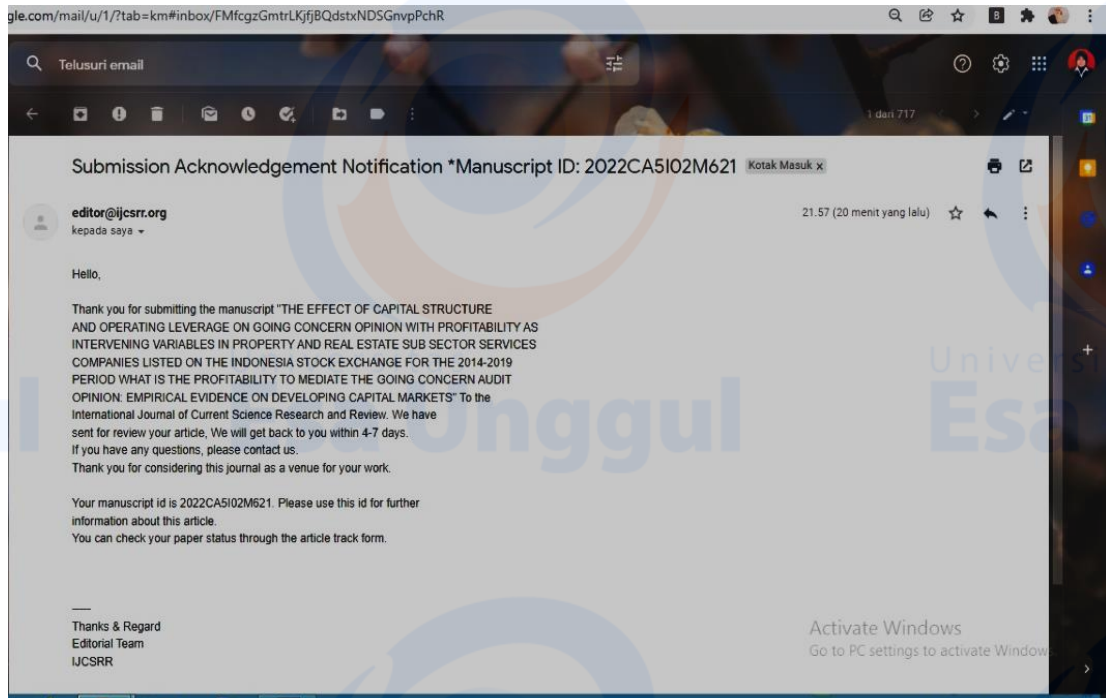
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Lampiran 7. Biodata Penulis



Nama Neneng Aidatul Fadhilah, lahir di Tangerang, 03 Januari 1996 , merupakan putri dari pasangan Bapak Sarmadi dan Almh. Ibu Roziah agama islam kewarganegaraan Indonesia, alamat di Kp.Situgabug RT.03 RW.04 Desa Sukatani Kecamatan Cisoka Kabupaten Tangerang Banten Indonesia, menyelesaikan pendidikan di TK Arrobaniyah alamat di Perum Cisoka Indah Regensy tahun lulus 2002 ,SDN Sukatani 1 alamat di Kp.Bunar Desa Sukatani Lulus Tahun 2008, SMP Negeri 1 Cisoka alamat di Cisoka Lulus Tahun 2011, SMK Negeri 4 Kabupaten Tangerang Jurusan Akuntansi alamat di Tigaraksa lulus tahun 2014 dan pendidikan S1 Jurusan Akuntansi di Universitas Bina Bangsa Banten tahun 2018 dan saat ini sedang menempuh pendidikan S2 Jurusan Akuntansi di Unibersitas Esa Unggul. Saat ini bekerja di PT. MLA Chemicals Indonesia sebagai Staff Finance dan Import dari tahun 2018 hingga saat ini. Prestasi non Akademik yang pernah diraih yaitu juara 3 Lomba Catur Tingkat Kabupaten pada Tahun 2014. Pengalaman organisasi yaitu sebagai Sekertaris OSIS di SMKN 4 Kab.Tangerang Tahun 2012-2013, Bendahara Umum Paskibra Sekolah Kab.Tangerang 2013-2013, Bendahara Umum Lembaga Aktivis Islam Kampus (LABAIK) di Universitas Bina Bangsa Banten Tahun 2014-2015, Koordinator Bidang Pendidikan dan Pelatihan di Lembaga Aktivis Islam Kampus (LABAIK) di Universitas Bina Bangsa Banten Tahun 2015-2016, Anggota Badan Eksekutif Mahasiswa Tahun 2014-2015, Wakil Ketua Himpunan Mahasiswa Jurusan Akuntansi Tahun 2016-2017.