

ABSTRAK

Pengaruh Kinerja Keuangan Terhadap Opini Audit *Going Concern* Pada Perusahaan Transportasi yang Terdaftar di Bursa Efek Indonesia Pada Tahun 2012-2017. Tercatat bahwa perusahaan transportasi mengalami kerugian. Penelitian ini bertujuan untuk mengetahui pengaruh kinerja keuangan terutama profitabilitas, financial distress, dan leverage terhadap pemberian opini audit *going concern* pada perusahaan textile dan garment di Bursa Efek Indonesia. Desain penelitian menggunakan kausalitas dimana sumber data adalah data sekunder. Sampel yang digunakan pada penelitian ini berjumlah 15 perusahaan textile dan garment yang terdaftar di Bursa Efek Indonesia periode 2013 - 2017. Teknik pengambilan sampel menggunakan *purposive sampling*. Analisis data menggunakan *regresilogistic binary* dengan alat bantu *Statistical Package for the Social Science (SPSS)*. Hasil penelitian pengujian menunjukkan bahwa *profitabilitas* dan *leverage* tidak berpengaruh terhadap opini audit *going concern*, sedangkan *financial distress* berpengaruh terhadap opini audit *going concern*. *Financial Distress* berpengaruh terhadap opini audit *going concern* karena auditor cenderung melihat bagaimana kemampuan perusahaan dalam memenuhi kewajibannya.

Kata kunci : Profitabilitas, financial distress, leverage, opini audit *going concern*

ABSTRACT

Effect of Financial Performance on Going Concern Audit Opinions on Transportation Companies Registered on the Indonesia Stock Exchange in 2012-2017. It was noted that transportation companies suffered losses. This study aims to determine the effect of financial performance, especially profitability, financial distress, and leverage on the provision of a going concern audit opinion on textile and garment companies on the Indonesia Stock Exchange. The research design uses causality where the data source is secondary data. The sample used in this study amounted to 15 textile and garment companies listed on the Indonesia Stock Exchange for the period 2013 - 2017. The sampling technique used purposive sampling. Data analysis used regresilogistic binary with Statistical Package for the Social Science (SPSS) tools. The results of the testing research show that profitability and leverage do not affect the going concern audit opinion, while financial distress affects the going concern audit opinion. Financial Distress influences going concern audit opinion because auditors tend to see how the company's ability to fulfill its obligations.

Keywords: Profitability, financial distress, leverage, going concern audit opinion