

ABSTRAKSI

ABIGAIL MEYLIANAWATI. Analisis Profitabilitas, Likuiditas, *Leverage*, Kualitas Audit, Serta Indeks Pengungkapan *Good Corporate Governance* Terhadap Opini Audit *Going Concern* Industri Tekstil dan Garment yang Terdaftar di Bursa Efek Indonesia Tahun 2011-2014 (dibimbing oleh ibu Sri Handayani, SE, MAk, MM).

Keberlangsungan usaha suatu perusahaan atau biasa dikenal dengan istilah *going concern* merupakan asumsi dasar dalam menilai kondisi keuangan suatu entitas, melalui asumsi *going concern* menunjukkan bahwa suatu entitas bisnis dapat mempertahankan kelangsungan hidup usahanya dalam jangka yang panjang. Auditor mempunyai peran penting dalam menjembatani antara kepentingan investor sebagai pengguna laporan keuangan dan kepentingan perusahaan sebagai penyedia laporan keuangan.

Tujuan penelitian adalah untuk menguji pengaruh profitabilitas, likuiditas, *leverage*, kualitas auditor dan indeks pengungkapan *good corporate governance* terhadap opini audit *going concern*. Penelitian ini dilakukan berdasarkan data yang diperoleh dari Bursa Efek Indonesia yang terdiri dari 15 perusahaan industri tekstil dan garment .

Metodologi dalam penelitian ini menggunakan kausalitas dan jumlah populasi sebanyak 154, pengambilan sampel dalam penelitian ini menggunakan metode purposive sampling dan jenis data yang digunakan dalam penelitian ini adalah data sekunder yang terdaftar di Bursa Efek Indonesia selama tahun penelitian 2011-2014 dan sampel yang digunakan adalah 60 perusahaan dan pengujian hipotesis dalam penelitian ini menggunakan regresi *Binery Logistic*.

Hasil penelitian menunjukkan Profitabilitas, Likuiditas, *Leverage*, Kualitas Audit, Serta Indeks Pengungkapan *Good Corporate Governance* berpengaruh secara simultan terhadap Opini Audit *Going Concern* dan secara parsial Profitabilitas, Kualitas Audit, Serta Indeks Pengungkapan *Good Corporate Governance* berpengaruh positif terhadap Opini Audit *Going Concern*, sedangkan Likuiditas, *Leverage* berpengaruh negatif terhadap pemberian Opini Audit *Going Concern*.

Keywords : Analisis Profitabilitas, Likuiditas, *Leverage*, Kualitas Audit, Serta Indeks Pengungkapan *Good Corporate Governance* Dan *Going Concern*.

ABSTRACT

ABIGAIL MEYLIANAWATI. Analysis Profitability, Liquidity, Leverage, Audit Quality, And Good Corporate Governance Disclosure Index Against Going Concern Audit Opinion Textile and Garment Industry Listed in Indonesia Stock Exchange Year 2011-2014 (led by Mrs Sri Handayani, SE, MAK, MM).

Business continuity of a company or commonly known as a going concern is a basic assumption in assessing an entity's financial condition, through the assumption of going concern show that a business entity may retain its business viability dalamjangka long. Auditors have an important role in bridging between the interests of investors as pengguna Financial Reports and the interests of the company as a provider of financial statements.

The research objective was to examine the effect of profitability, liquidity, leverage, auditor quality and good corporate governance disclosure index of the going concern audit opinion. This study is based on data obtained from the Indonesia Stock Exchange which consists of 15 companies of textile and garment industry.

The methodology in this study using causality and a total population of 154, sampling in this study using purposive sampling method and the type of data used in this research is secondary data that is listed in the Indonesia Stock Exchange during the years 2011-2014 and the research sample is 60 companies and testing this hypothesis using Binery Logistic regression.

The results showed Profitability, Liquidity, Leverage, Quality Audit, as well as Index Disclosure GCG influence simultaneously on Audit Opinion Going Concern and partially profitabilitas, Quality Audit, as well as Index Disclosure Good Corporate Governance positive effect on Audit Opinion Going Concern, while Liquidity , Leverage negatively affect the provision of Going Concern Audit Opinion.

Keywords: Profitability Analysis, Liquidity, Leverage, Quality Audit And Disclosure Index Corporate Good Governance And Going Concern.