ABSTRAK

Judul   : Analisis Pengaruh Resiko Operasional, Resiko Financial dan Profitabilitas Terhadap Prediksi *Going Concern* (Studi Empiris Industri *Property* dan *Real Estate* yang Terdaftar di Bursa Efek Indonesia Periode 2015-2019)

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Program Studi : Akuntansi

Penelitian ini bertujuan untuk menganalisis Pengaruh Resiko Operasional, Resiko Financial dan Profitabilitas terhadap Prediksi *Going Concern* pada perusahaan industry *Property* dan *Real Estate* yang terdaftar di Bursa Efek Indonesia tahun 2015 -2019. Resiko Operasional menggunakan proksi *Return On Asset* (ROA) diukur dengan Laba sebelum bunga dan pajak (EBIT) dibagi dengan total asset, Resiko Financial menggunakan proksi *Debt To Equity Ratio* (DER) diukur dengan total utang dibagi dengan total modal sendiri, Profitabilitas diproksikan dengan menggunakan NPM (*Net Profit Margin*) diukur dengan laba bersih dibagi dengan penjualan. Sedangkan *Going Concern* diukur dengan R>EBIT+S diukur dengan dummy, perusahaan yang tidak going concern diberi kode 0, sedangkan perusahaan yang mengalami going concern diberi kode 1.

Metode yang digunakan adalah *purposive sampling*. Jumlah sampel yang digunakan dalam penelitian ini adalah 25 perusahaan sektor *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2019. Jenis data adalah data sekunder yang bersumber dari laporan keuangan tahunan. Metode analisis data yang digunakan adalah analisis regresi logistik biner (Binnary Logistic Regression).

Hasil penelitian ini menunjukan bahwa secara simultan Resiko Operasional, Resiko Financial dan Profitabilitas berpengaruh secara signifikan terhadap Prediksi *Going Concern*. Secara parsial variabel Resiko Operasional dan Profitabilitas berpengaruh terhadap Prediksi *Going Concern* dan Resiko Financial tidak berpengaruh secara simultan terhadap prediksi *Going Concern*.

Kata Kunci: Resiko Operasional, Resiko Financial, Profitabilitas dan *Going Concern*

ABSTRACT

Title : *Analysis of the Effect of Operational Risk, Financial Risk and Profitability on the Prediction of Going Concern (Empirical Study of the Property and Real Estate Industry Listed on the Indonesia Stok Exchange Estate in the period 2015-2019.*

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This study aims to analyze the effect of operational risk, financial risk and profitability on going concern predictions in property and real estate industry companies listed on the Indonesia Stock Exchange in 2015-2019. Operational Risk using the Return On Assets (ROA) proxy is measured by Profit before interest and taxes (EBIT) divided by total Assets. Financial Risk using the Debt To Equity Ratio (DER) proxy is measured by total debt divided by total equity capital, Profitability is proxied using NPM (Net Profit Margin) is measured by profit after tax divided by sales. While Going Concern is measured by R> EBIT+S measured by a dummy, companies that are not going concern are given a code of 0, while companies that are going concern are given a code of 1.

The method used is purposive sampling. The number of samples used in this study were 25 property and real estate sector companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2019 period. The type of data is secondary data sourced from the annual financial report. The data analysis method used is binary logistic regression analysis (Binnary Logistic Regression).

The results of this study indicate that simultaneously Operational Risk, Financial Risk and Profitability significantly affect the Prediction of Going Concern. Partially, Operational Risk and Profitability variables affect the Going Concern Prediction and Financial Risk does not simultaneously affect the Going Concern prediction.

Keywords: Operational Risk, Financial Risk, Profitability and Going Concern