

ABSTRAK

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Pengaruh *Financial Distress*, *Debt Default*, Profitabilitas, Likuiditas, Pertumbuhan Perusahaan Dan Tipe Audit Terhadap Opini Audit *Going Concern* Dan Tinjauannya Dari Sudut Pandang Islam (Studi Pada Perusahaan Sektor *Property and Real Estate* yang terdaftar di Bursa Efek Indonesia Periode 2016-2020)

Penelitian ini bertujuan untuk menguji pengaruh *financial distress*, *debt default*, profitabilitas, likuiditas, pertumbuhan perusahaan dan tipe audit terhadap kecenderungan penerimaan opini audit *going concern*. Teknik penelitian variabel *financial distress* yang diukur menggunakan *X-Score*, profitabilitas yang diukur menggunakan *ROA*, likuiditas yang diukur dengan *current ratio*, pertumbuhan perusahaan diukur dengan rasio pertumbuhan perusahaan serta *debt default*, tipe audit dan opini audit *going concern* diukur dengan variabel dummy. Penelitian ini menggunakan sampel perusahaan pada sektor *property and real estate* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2016-2020. Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling* dan didapat sampel sejumlah 16 perusahaan. Penelitian ini menggunakan data sekunder yaitu laporan keuangan perusahaan yang diperoleh dari situs resmi *Indonesian Stock Exchange (IDX)*. Metode analisis yang digunakan adalah statistik deskriptif dan regresi logistik dengan aplikasi SPSS versi 26. Hasil penelitian menunjukkan bahwa variabel *financial distress* dan profitabilitas berpengaruh positif dan tidak signifikan terhadap opini audit *going concern*. *Debt default* dan likuiditas berpengaruh negatif dan signifikan terhadap opini audit *going concern*. Pertumbuhan perusahaan berpengaruh negatif dan tidak signifikan terhadap opini audit *going concern*. Tipe audit berpengaruh positif dan signifikan terhadap opini audit *going concern*. Dalam sudut pandang Islam bahwa *financial distress*, profitabilitas, pertumbuhan perusahaan dan tipe audit dan opini audit *going concern* sudah memenuhi syariat islam sebagaimana yang tertuang dalam Al-Qur'an dan Hadits, sedangkan *debt default* dan likuiditas belum memenuhi syariat islam.

Kata Kunci: *financial distress*, *debt default*, profitabilitas, likuiditas, pertumbuhan perusahaan, tipe audit, opini audit *going concern*

ABSTRACT

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The Influence of Financial Distress, Debt Default, Profitability, Liquidity, Company Growth Dan Type of Audit on The Opinion Audit Going Concern by The Viewpoint of Islam (Study on Property and Real Estate Sector Companies listed on the Indonesia Stock Exchange for the period 2016-2020)

The purpose of this research was to analyze the effect of financial distress, debt default, profitability, liquidity, company growth and type of audit on the tendency of receiving audit opinion going concern. The research technique of financial distress variable is measured using X-Score, profitability is measured using ROA, liquidity is measured by current ratio, company growth is measured by company growth ratio and debt default, audit type and going concern audit is measured by dummy variable. This study uses a sample of property and real estate sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2016-2020. Mechanical sampling in this research was purposive sampling and obtained a sample of 16 companies. This study uses secondary data from the financial statement were obtained from the website Indonesian Stock Exchange (IDX). The analysis method of this research used was logistic regression analysis techniques with the application SPSS Ver.26. The results show that financial distress and profitability variables have a positive and insignificant effect on going concern audit opinion. Debt default and liquidity have a negative and significant effect on going concern audit opinion. The company's growth has a negative and insignificant effect on going-concern audit opinion. The type of audit has a positive and significant effect on going-concern audit opinion. From an Islamic point of view, financial distress, profitability, company growth and types of audits on the tendency to receive going concern audit opinions have fulfilled Islamic law as stated in the Qur'an and Hadith, while debt default and liquidity have not met Islamic law.

Keywords: financial distress, debt default, profitability, liquidity, company growth and type of audit opinion audit going concern