

**PENGARUH PROFITABILITAS DAN *LEVERAGE* TERHADAP
PENERIMAAN OPINI AUDIT *GOING CONCERN***
(Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek
Indonesia Tahun 2015-2017)

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ABSTRAK

Opini audit *going concern* merupakan opini yang diberikan auditor guna menjelaskan kelangsungan hidup suatu badan usaha dan merupakan keadaan yang mengharuskan auditor menambahkan paragraf penjelas (*modified unqualified opinion*). Asumsi ini mengharuskan perusahaan secara operasional memiliki kemampuan mempertahankan kelangsungan hidupnya (*going concern*) dan akan melanjutkan usahanya di masa depan. Opini audit *going concern* dapat digunakan sebagai peringatan awal bagi para pengguna laporan keuangan guna menghindari kesalahan dalam pembuatan keputusan. Dampak dari penerbitan opini audit *going concern* dapat hilangnya kepercayaan publik terhadap citra perusahaan dan manajemen perusahaan. Hal tersebut akan berpengaruh terhadap keberlangsungan usaha kedepan. Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas dan *leverage* terhadap penerimaan opini audit *going concern* pada sektor manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015-2017.

Metode pengumpulan data pada penelitian ini menggunakan sumber data sekunder berupa dokumen laporan keuangan tahunan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2017. Penelitian ini menggunakan purposive sampling dengan jumlah sampel yang digunakan sebanyak 39 perusahaan. Metode analisis dalam penelitian ini menggunakan metode regresi logistik dengan *software* statistik SPSS 23.

Hasil penelitian ini menunjukkan bahwa profitabilitas tidak berpengaruh signifikan terhadap penerimaan opini audit *going concern*, sedangkan untuk *leverage* berpengaruh signifikan terhadap penerimaan opini *going concern*.

Kata kunci: *Leverage*, Profitabilitas, Opini Audit *Going Concern*

**INFLUENCE PROFITABILITY AND LEVERAGE AGAINST
ACCEPTANCE OF THE AUDIT OPINION GOING CONCERN
(Empirical Studies On manufacturing companies listed on the Indonesia stock
exchange Years 2015-2017)**

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ABSTRACT

Audit opinion going concern opinion is given the auditor to explain the survival of a business entity and is a situation that requires the auditor add an explanatory (modified unqualified opinion). This assumption requires that the company's operations has the capability of maintaining survival (going concern) and will continue its efforts in the future. Audit opinion going concern can be used as an early warning to the users of the financial statements in order to avoid mistakes in decision making. The impact of the publication of the audit opinion going concern can be a loss of public confidence towards the company's image and the management of the company. It will have an effect on the sustainability of the effort in the future. This research aims to know the variable profitability and leverage. In addition, the study also aimed to find out which influence profitability and leverage the acceptance of audit opinion going concern on the manufacturing sector which is listed on the Indonesia stock exchange years 2015-2017.

Method of collecting data on research using secondary data sources in the form of annual financial reports document the manufacturing companies listed on the Indonesia stock exchange (idx) of the period of 2015-2017. This study used a purposive sampling by the number of samples that used as many as 39 companies. Methods of analysis in this study using the method of logistic regression with SPSS statistics software 23.

The results of this study demonstrate that profitability has no effect significantly to acceptance of the audit opinion going concern, while for the leverage effect significantly to acceptance of the opinion of going concern.

Keywords: *Leverage, profitability acceptance of the opinion of going concern.*