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Judul Skripsi *:PENGARUH RASIO LIKUIDITAS, FINANCIAL DISTRESS, UKURAN PERUSAHAAN, DAN RASIO LEVERAGE TERHADAP PENERIMAAN OPINI AUDIT GOING CONCERN (STUDI EMPIRIS PADA PERUSAHAAN SEKTOR ANEKA INDUSTRI YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2021-2023)*

ABSTRAK

Riset ini dirancang dengan tujuan menganalisis pengaruh dari Rasio Likuiditas, Financial Distress, Ukuran Perusahaan, dan Rasio Leverage terhadap penerimaan opini audit going concern pada sektor Aneka Industri yang terdaftar di Bursa Efek Indonesia (2021-2023). Metodologi menggunakan pendekatan kuantitatif berbasis data panel dengan sumber data sekunder dari Bursa Efek Indonesia dan website perusahaan. Sampel dipilih menggunakan purposive sampling untuk periode tersebut. Analisis data mencakup statistik deskriptif, uji asumsi klasik (multikolinieritas dan heteroskedastisitas), serta uji signifikansi dengan t-test dan f-test pada tingkat signifikansi 5%.

Hasil penelitian menunjukkan: (1) Rasio Likuiditas memberikan pengaruh positif namun tidak signifikan; (2) Financial Distress memberikan pengaruh negatif yang signifikan; (3) Ukuran Perusahaan memberikan pengaruh positif namun tidak signifikan; (4) Rasio Leverage memberikan pengaruh negatif yang signifikan. Koefisien determinasi (R^2) sebesar 75,9562% mengindikasikan bahwa keempat variabel independen mampu menjelaskan 75,9562% dari variasi dalam penerimaan opini audit going concern.

Kata Kunci : Rasio Likuiditas, Financial Distress, Ukuran Perusahaan, Rasio Leverage

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Thesis Title :THE EFFECT INFLUENCE OF LIQUIDITY RATIO, FINANCIAL DISTRESS, SIZE OF THE COMPANY, AND LEVERAGE RATIO ON GOING CONCERN AUDIT OPINION (EMPIRICAL STUDIES ON COMPANIES IN VARIOUS INDUSTRIAL SECTORS LISTED ON THE EXCHANGE INDONESIA SECURITIES PERIOD 2021-2023)

ABSTRACT

This research is designed with the objective of analyzing the influence of Liquidity Ratio, Financial Distress, Company Size, and Leverage Ratio on the acceptance of going concern audit opinion in the Miscellaneous Industry sector listed on the Indonesia Stock Exchange (2021-2023). The methodology employs a quantitative approach based on panel data structure, utilizing secondary data sources obtained from the Indonesia Stock Exchange and company websites. Samples were selected using purposive sampling technique for the specified period. Data analysis encompasses descriptive statistics, classical assumption testing (multicollinearity and heteroscedasticity), as well as significance testing using t-test and f-test at a 5% significance level.

The research findings demonstrate the following: (1) Liquidity Ratio exerts a positive but non-significant influence; (2) Financial Distress demonstrates a statistically significant negative influence; (3) Company Size exhibits a positive but non-significant effect; (4) Leverage Ratio shows a statistically significant negative influence. The coefficient of determination (R^2) of 75.9562% indicates that the four independent variables collectively are capable of explaining 75.9562% of the variation in the acceptance of going concern audit opinion.

Keywords : Liquidity Ratio, Financial Distress, Company Size, Leverage Ratio

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