

DETERMINATION OF FINANCIAL AND NON-FINANCIAL FACTORS ON GOING CONCERN AUDIT OPINION

By Edison Fernandus

Abstract

This study is a quantitative study conducted to examine Liquidity, Cash Flow Ratio, Efficiency Ratio, KAP Reputation, Covid-19 Explanatory Notes, and previous year's audit opinion which were used as control variables. The population in this research are tourism, restaurant & hotel sector companies and transportation & logistics sector companies listed on the Indonesia Stock Exchange in 2018-2020. The sampling technique used purposive random sampling with 53 companies that have met the sampling criteria. Hypothesis testing with logistic regression analysis through the SPSS (Statistical Product and Service Solution) version 26 program with a significance level of 5% (0.05). The results of this study indicate that the Covid-19 Explanatory Notes has a significant positive effect on going concern audit opinions, while liquidity, cash flow ratios, efficiency ratios, and KAP reputation have no significant effect on going concern audit opinions. The previous year's audit opinion as control variable has a significant positive effect so that it can be a control variable.

Keywords: Covid-19 Explanatory Notes, Previous Year Audit Opinion, KAP Reputation, Cash Flow Ratio, Efficiency Ratio, Going Concern Audit Opinion

DETERMINASI FAKTOR FINANSIAL DAN NON FINANSIAL TERHDAP OPINI AUDIT *GOING CONCERN*

Oleh Edison Fernandus

Abstrak

Penelitian ini merupakan penelitian kuantitatif yang dilakukan untuk menguji Likuiditas, Rasio Arus Kas, Rasio Efisiensi, Reputasi KAP, Pandemi *Covid-19 Explanatory Notes*, dan Opini audit tahun sebelumnya yang dijadikan variabel kontrol. Populasi ada penelitian ini ialah perusahaan sektor Pariwisata, Restoran & Hotel Dan Perusahaan Sektor Transportasi & logistik yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2018-2020. Teknik pengambilan sampel menggunakan *purposive random sampling* dengan 53 perusahaan yang telah memenuhi kriteria sampling. Pengujian hipotesis dengan analisis regresi logistik melalui program SPSS (*Statistical Product and Service Soution*) version 26 dengan tingkat signifikansi 5% (0,05). Hasil penelitian ini menunjukkan bahwa *Covid-19 Explanatory Notes* berpengaruh Signifikan Positif terhadap opini audit going concern, sedangkan Likuiditas, Rasio Arus Kas, Rasio Efisiensi, Reputasi KAP tidak berpengaruh signifikan terhadap opini audit *going concern*. Opini audit tahun sebelumnya sebagai variabel kontrol berpengaruh signifikan positif terhadap opini audit *going concern*.

Kata kunci: *Covid-19 Explanatory Notes*, Opini Audit Tahun Sebelumnya, Reputasi KAP, Rasio Arus Kas, Rasio Efisiensi, Opini Audit *Going Concern*