

***THE INFLUENCE OF DISCLOSURE, KAP REPUTATION, AND
FINANCIAL DISTRESS TOWARD GOING CONCERN OPINION***

By

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Abstract

This study is performed to examine the effect of Disclosure, KAP Reputation, and financial distress toward going concern opinion in telecommunication and transportation in Indonesia Stock Exchange over periode 2008 – 2012. The Population of this research is 26 telecommunication and transportation companies listed on the Indonesia Stock Exchange over periode 2008 – 2012. The data is obtained based on corporate finance reporting that at publication. It is gained sample amount of 12 companies from 26 companies those are classified in telecommunication and transportation in Indonesia Stock Exchange. The analysis technique used here is logistic regression. This research results that KAP reputation gives significantly effect on going concern opinion. The other variables which is disclosure, and financial distress are not significant to going concern opinion.

Keyword : Disclosure, Financial Distress, Going Concern Opinion, KAP Reputation.

PENGARUH *DISCLOSURE*, REPUTASI KAP, DAN *FINANCIAL DISTRESS* TERHADAP OPINI AUDIT *GOING CONCERN*

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel *Disclosure*, Reputasi KAP, dan *Financial Distress* Terhadap Opini Audit *Going Concern* pada perusahaan telekomunikasi dan transportasi di Bursa Efek Indonesia periode 2008 – 2012. Populasi dalam penelitian ini sejumlah 26 perusahaan telekomunikasi dan transportasi yang terdapat di Bursa Efek Indonesia periode 2008 – 2012. Data diperoleh dari laporan keuangan perusahaan yang dipublikasi. Diperoleh jumlah sampel sebanyak 12 perusahaan. Teknik analisis yang digunakan adalah regresi logistik. Hasil penelitian menunjukkan bahwa reputasi KAP berpengaruh signifikan terhadap opini audit *going concern*. Variabel lain dalam penelitian ini yaitu *disclosure* dan *financial distress* tidak berpengaruh signifikan terhadap opini audit *going concern*.

Kata kunci : *Disclosure*, *Financial Distress*, Reputasi KAP, Opini Audit *Going concern*.