

Pengaruh corporate governance dan rencana manajemen terhadap kemungkinan penerimaan opini audit dengan paragraf penjelas going concern = The influence of corporate governance and management's plan on the probability of receiving audit opinion with going concern explanatory paragraph / Nur Rahmi Fithriani

Rahmi Fithria, author

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Abstrak

ABSTRAK

Penelitian ini bertujuan menguji pengaruh corporate governance dan rencana manajemen terhadap kemungkinan penerimaan opini audit dengan paragraf penjelas going concern. Pengujian hipotesis dilakukan dengan menggunakan metode regresi logistik dengan menggunakan sampel perusahaan yang mengalami financial distress dari tahun 2007 sampai dengan 2009. Hasil penelitian ini menunjukkan bahwa kepemilikan institusional, kepemilikan keluarga, ukuran dewan komisaris dan rencana mengeluarkan saham berpengaruh negatif terhadap kemungkinan penerimaan opini audit dengan paragraf penjelas going concern. Sementara rencana melakukan peminjaman dan/atau restrukturisasi hutang dan rencana mengurangi biaya berpengaruh positif terhadap kemungkinan penerimaan opini audit dengan paragraf penjelas going concern.

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ABSTRACT

The purpose of this research is to analyze the impact of corporate governance and management's plan on the probability of receiving audit opinion with going concern explanatory paragraph. Hypothesis testing is carried out by using logistic regression model using financial distress firms year 2007-2009. The result of this study indicate that institutional ownership, family ownership, commissioner size and plans to issue stock have negatively influenced of the probability of receiving audit opinion with going concern explanatory paragraph. While plans to borrow money and/or restructure debt and plans to reduce expenditures have positively influenced of the probability of receiving audit opinion with going concern explanatory paragraph.