

Analisis pengaruh faktor faktor yang mempengaruhi penerimaan opini audit going concern = Analysis factors affecting acceptance of audit opinion going concern

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Abstrak

Penelitian ini bertujuan untuk menunjukkan hubungan antara Current Ratio, Quick Ratio, Cash Flow From Operation, pertumbuhan perusahaan, dan opini audit tahun sebelumnya terhadap pemberian opini audit wajar dengan pernyataan going concern pada perusahaan industry barang konsumsi yang terdaftar di Bursa Efek Indonesia pada periode 2008-2009.

Metode pengambilan sampel yang digunakan adalah metode purposive sampling dengan model analisis regresi logistik. Hasil penelitian ini menunjukkan bahwa going concern yang diproksikan dengan Current Ratio, Quick Ratio, Cash Flow From Operation, pertumbuhan perusahaan tidak berpengaruh signifikan terhadap pemberian opini audit dengan pernyataan going concern, dan opini audit tahun sebelumnya berpengaruh positif.

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This study aims to show the relationship between the Current Ratio, Quick Ratio, Cash Flow From Operations, the growth of the company, and prior year audit opinion on granting reasonable audit opinion with going concern statement in the consumer goods industry company listed on the Indonesia Stock Exchange in the period 2008 - 2009

The sampling method used was purposive sampling method with a model of logistic regression analysis. The results of this study indicate that the going concern which is proxied by the Current Ratio, Quick Ratio, Cash Flow From Operations, the company's growth did not significantly influence the provision of audit opinion with a going concern statement and audit opinion prior year positive