

PENGARUH OPINI AUDIT *GOING CONCERN*, PROFITABILITAS, LIKUIDITAS DAN *LEVERAGE* TERHADAP *FINANCIAL DISTRESS*

Oleh

I Wayan Krisna Sudarnitha, NIM 1717051141

Program Studi S1 Akuntansi

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh opini audit *going concern*, profitabilitas, likuiditas, dan *leverage* terhadap *financial distress* yang diukur dengan *interest coverage ratio* (ICR) pada perusahaan manufaktur subsektor otomotif dan komponen yang terdaftar di Bursa Efek Indonesia (BEI). Teknik pengambilan sampel yang digunakan adalah *purposive sampling* dengan jumlah sampel sebanyak 9 perusahaan. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi logistik dan pengujian hipotesis menggunakan uji t dengan tingkat signifikansi 0,05. Hasil penelitian ini menunjukkan bahwa (1) opini audit *going concern* berpengaruh positif dan signifikan terhadap *financial distress*, (2) profitabilitas berpengaruh negatif dan signifikan terhadap *financial distress*, (3) likuiditas berpengaruh positif dan signifikan terhadap *financial distress*, dan (4) *Leverage* berpengaruh positif dan signifikan terhadap *financial distress*.

Kata kunci: *Financial distress*, Opini Audit *Going Concern*, Profitabilitas, Likuiditas, *Leverage*.

***THE EFFECT OF AUDIT OPINION GOING CONCERN, PROFITABILITY,
LIQUIDITY, AND LEVERAGE ON FINANCIAL DISTRESS***

Oleh

I Wayan Krisna Sudarnitha, NIM 1717051173

Program Study of Accounting

Abstract

The purpose of this study was to know how the effect of audit opinion going concern, profitability, liquidity, and leverage on financial distress as measured by in the interest coverage ratio (ICR) in manufacturing sector the automotive and component subsector companies listed on the Indonesia Stock Exchange (BEI). The sampling technique used is purposive sampling with a total sample of 9 companies. The data analysis technique used in this research is logistic regression analysis and hypothesis testing using t test with a significance level of 0.05. The results of this study indicated that the (1) audit opinion going concern has a positive and insignificant effect on financial distress, (2) profitability has a negative and significant effect on financial distress, (3) liquidity has a positive and significant effect on financial distress, and (4) leverage has a positive and significant effect on financial distress.

Keywords : *Financial Distress, Audit Opinion Going Concern, Profitability, Liquidity, leverage*