

ABSTRAK

**PENGARUH PERTUMBUHAN PERUSAHAAN, LIKUIDITAS, DAN
PENUNDAAN PEMBAYARAN DIVIDEN TERHADAP OPINI AUDIT *GOING
CONCERN***

**Studi Empiris Perusahaan Manufaktur yang Terdaftar
di Bursa Efek Indonesia (BEI) Tahun 2010-2014**

Maria Eka Andhita

NIM : 112114069

Universitas Sanata Dharma Yogyakarta

2015

Penelitian ini memiliki beberapa tujuan. Pertama, untuk mengetahui pengaruh pertumbuhan perusahaan terhadap opini audit *going concern*. Kedua, pengaruh likuiditas terhadap opini audit *going concern*. Ketiga, pengaruh penundaan pembayaran dividen terhadap opini audit *going concern*.

Jenis penelitian ini adalah studi empiris. Sampel penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2010 – 2014. Pengambilan sampel penelitian dilakukan dengan metode *purposive sampling* dan menghasilkan sampel sebanyak 24 perusahaan. Data diuji dengan analisis regresi logistik.

Hasil pengujian menunjukkan bahwa likuiditas berpengaruh terhadap opini audit *going concern*. Sementara itu, pertumbuhan perusahaan dan penundaan pembayaran dividen tidak berpengaruh terhadap opini audit *going concern*.

Kata kunci: opini audit going concern, pertumbuhan perusahaan, likuiditas, penundaan pembayaran dividen.

ABSTRACT

**THE INFLUENCE OF GROWTH, LIQUIDITY, AND POSTPONEMENT OF
DIVIDEND PAYMENT TO GOING CONCERN AUDIT OPINION**

**(an Empirical Study at Manufacturing Companies Listed at
Indonesian Stock Exchange in 2010 – 2014)**

Maria Eka Andhita

NIM : 112114069

Sanata Dharma University Yogyakarta

2015

The aim of this research is to analyze the influence of growth, liquidity, and postponement of dividend payment to going concern audit opinion.

The research was an empirical study. The samples used in this research were manufacturing companies listed in Indonesian Stock Exchange in 2010-2014. Those companies were selected by using purposive sample method. There were 24 companies. The data were tested by logistic regression analysis.

The result showed that liquidity was the only factor, which significantly influenced the going concern audit opinion. In contrast, growth and postponement of dividend payment did not have any significant influence to going concern audit opinion.

Keywords : going concern audit opinion, growth, liquidity, postponement of dividend payment.