

Analisis Pengaruh Profitabilitas, Pertumbuhan Perusahaan, Dan *Audit Report Lag* Terhadap Penerimaan Opini *Going Concern*

(Studi Kasus Pada Perusahaan Sektor Hotel, Restoran, Dan Pariwisata Yang Terdapat Di Bursa Efek Indonesia Tahun 2019-2020)

ABSTRAKSI

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Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, pertumbuhan perusahaan dan *audit report lag* terhadap penerimaan opini *audit going concern*. Populasi dalam penelitian ini adalah perusahaan sub sektor hotel, restoran, dan pariwisata yang terdaftar di Bursa Efek Indonesia periode 2019-2020 sebanyak 20 perusahaan. Pengambilan sampel dilakukan dengan teknik *purposive sampling* dengan 40 sampel data penelitian. Metode penelitian ini dilakukan dengan pendekatan kuantitatif dengan teknik analisis data statistik deskriptif dan regresi logistik dengan menggunakan pengujian model *fit*, *Hosmer and lomeshow test*, koefisien determinasi serta menggunakan uji hipotesis parsial yakni membandingkan uji *wald* dengan *chi-square*. Dari hasil analisis dapat disimpulkan bahwa profitabilitas berpengaruh negatif terhadap penerimaan opini *audit going concern*, sedangkan pertumbuhan perusahaan dan *audit report lag* tidak berpengaruh terhadap penerimaan opini *audit going concern*.

Kata Kunci: profitabilitas, pertumbuhan perusahaan, *audit rept* lag, penerimaan opini *audit going concern*

***Analysis of the Effect of Profitability, Company Growth, and Audit Report Lag
on Accepting Going Concern Opinions***

***(Case Study on Hotel, Restaurant, and Tourism Sector Companies Listed on the
Indonesia Stock Exchange in 2019-2020)***

ABSTRACTION

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This study aims to determine the effect of profitability, company growth and audit report lag on going concern audit opinion acceptance. The population in this study is the hotel, restaurant, and tourism sub-sector companies listed on the Indonesia Stock Exchange for the 2019-2020 period as many as 20 companies. Sampling was done by purposive sampling technique with 40 samples of research data. This research method is carried out with a quantitative approach with descriptive statistical data analysis techniques and logistic regression using the fit model test, Hosmer and Lomeshow test, the coefficient of determination and using a partial hypothesis test that is comparing the Wald test with the chi-square. From the results of the analysis, it can be concluded that profitability has a negative effect on the acceptance of going-concern audit opinions, while company growth and audit report lag have no effect on the acceptance of going-concern audit opinions.

***Keywords: profitability, company growth, audit rept lag, acceptance of
going concern audit opinion***