

PENGARUH KEPEMILIKAN MANAJERIAL, KOMISARIS INDEPENDEN, KOMITE AUDIT, DAN KEPEMILIKAN INSTITUSIONAL TERHADAP OPINI AUDIT *GOING CONCERN* PADA PERUSAHAAN MANUFAKTUR SUB SEKTOR OTOMOTIF DAN KOMPONEN YANG TERDAFTAR DI BEI PERIODE 2016-2021

ABSTRAKSI

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Tujuan penelitian ini adalah untuk mengetahui pengaruh kepemilikan manajerial, komisaris independen, komite audit, kepemilikan institusional terhadap opini audit going concern. Penelitian ini dilakukan pada perusahaan manufaktur sub sektor otomotif dan komponen yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016 – 2021. Penelitian ini menggunakan jenis penelitian kuantitatif, adapun sumber data penelitian ini adalah laporan keuangan tahunan perusahaan otomotif dan komponen. Teknik yang digunakan yaitu Uji Kelayakan Model Regresi, Uji Keseluruhan Model Regresi, Uji Koefisien Determinan, Analisis Regresi Logistik, Uji *Wald*. Hasil penelitian ini menunjukkan bahwa variabel Kepemilikan Manajerial, Komisaris Independen, Komite Audit, dan Kepemilikan Institusional tidak berpengaruh signifikan terhadap Opini Audit *Going Concern*.

Kata Kunci : Kepemilikan Manajerial, Komisaris Independen, Komite Audit, dan Kepemilikan Institusional, Opini Audit *Going Concern*.

***THE EFFECT OF MANAGERIAL OWNERSHIP, INDEPENDENT COMMISSIONERS,
AUDIT COMMITTEES, AND INSTITUTIONAL OWNERSHIP ON GOING CONCERN
AUDIT OPINIONS ON AUTOMOTIVE SUB SECTOR MANUFACTURING COMPANIES
AND COMPONENTS LISTED ON IDX FOR THE 2016-2021 PERIOD***

ABSTRACTION

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The purpose of this study was to determine the effect of managerial ownership, independent commissioners, audit committees, institutional ownership on going concern audit opinions. This research was conducted on automotive and component sub-sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2021 period. This study uses a quantitative research type, while the source of this research data is the annual financial statements of automotive and component companies. The technique used is the Feasibility Test of the Regression Model, the Overall Test of the Regression Model, the Determinant Coefficient Test, Logistics Regression Analysis, Wald's Test. The results of this study indicate that the variables of Managerial Ownership, Independent Commissioner, Audit Committee, and Institutional Ownership have no significant effect on Going Concern Audit Opinion.

Keywords :*Managerial Ownership, Independent Commissioner, Audit Committee, Institutional Ownership, Going Concern Audit Opinio*