

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *disclosure level*, likuiditas dan *financial distress* terhadap penerimaan opini audit *going concern*. Sampel penelitian ini diperoleh dengan menggunakan metode purposive sampling dengan memfokuskan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2014 – 2016. Sampel yang diperoleh sebanyak 21 perusahaan dengan jumlah pengamatan adalah 63 sampel. Teknik analisis data yang digunakan pada penelitian ini adalah analisis regresi logistik. Berdasarkan hasil analisis dapat diketahui bahwa variabel audit *disclosure level* negatif terhadap penerimaan opini audit *going concern*. Sedangkan likuiditas dan *financial distress* berpengaruh positif terhadap penerimaan opini audit *going concern*.

Kata kunci : *Disclosure, Likuiditas, Financial Distress, Opini Audit Going Concern.*



ABSTRACT

The research enhances and examine about the effect of disclosure level, liquidity dan financial distress towards audit going concern opinion. The sample of the research is obtainable by using the purposive sampling method focusing on manufacturing industries that has been listed on the Indonesia Stock Exchange, 2014 – 2016. Samples were obtained as many as 21 companies by the number of observation is 63 samples. Data analysis techniques. Based on analysis results it is revealed that audit disclosure level, negative effect towards the going concern audit opinion. While the liquidity and financial distress has significant towards the going concern audit opinion.

Keywords: Disclosure level, Liquidity dan Financial Distress Going Concern Audit Opinion.

