

ABSTRACT

Nurganda Siregar. 709520013. The analysis effect of Company's Growth, Financial Condition, and bankruptcy prediction and unqualified opinion with explanatory language at Corporate Banking are Registered on the Indonesia Stock Exchange. Thesis, Faculty of Economics, Accounting Majority, State University of Medan, 2013.

The problems in this research are, company's growth, financial condition, and bankruptcy prediction have effect on unqualified opinion with explanatory language at corporate banking are registered on the Indonesia stock exchange. This research aims to examine of company's growth, financial condition, and bankruptcy prediction have effect on unqualified opinion with explanatory language at corporate banking are registered on the Indonesia stock exchange.

The population in this research is corporate banking listed in EDX on 2009 until 2011 periods. From 32 companies listed, elected 20 companies as samples by using purposive sampling method. Data in this research is secondary data, data came by Indonesia stock exchange (EDX) which collected from www.idx.co.id. The methodology to analyze hypothesis in this research is logistic regression test.

By virtue of research result get empirical of company growth, financial condition, and bankruptcy prediction is not influential significant to unqualified opinion with explanatory language, the logistic regression is $Y = -1,527 - 0,026PP + 10,780QR + 3,504PR - 40,128NITA - 0,261ALTMAN + \epsilon$.

The result of this research that can be taken from this research is quick ratio (QR) have effect to the acceptance of unqualified opinion with explanatory language in significant is 0,011. Whereas the company's growth, primary ratio, net income total assets, and bankruptcy prediction have not effect to the unqualified opinion with explanatory language.

Keywords: company's growth, quick ratio, primary ratio, net income total assets, bankruptcy prediction, unqualified opinion with explanatory language.

ABSTRAK

Nurganda Siregar. 709520013. Analisis Pengaruh Pertumbuhan Perusahaan, Kondisi Keuangan, dan Prediksi Kebangkrutan terhadap *Unqualified Opinion with Explanatory Language* pada perusahaan perbankan yang terdaftar di BEI. Skripsi, Fakultas Ekonomi, jurusan Akuntansi, Universitas Negeri Medan, 2013.

Permasalahan dalam penelitian ini adalah apakah pertumbuhan perusahaan, kondisi keuangan (*quick ratio, primary ratio, net income total assets*), dan prediksi kebangkrutan berpengaruh signifikan terhadap *unqualified opinion with explanatory language* pada perusahaan perbankan yang terdaftar di BEI. Tujuan penelitian ini adalah untuk mengetahui pengaruh pertumbuhan perusahaan, kondisi keuangan (*quick ratio, primary ratio, net income total assets*), dan prediksi kebangkrutan terhadap *unqualified opinion with explanatory language* pada perusahaan perbankan yang terdaftar di BEI.

Populasi dalam penelitian ini adalah seluruh perusahaan perbankan yang terdaftar di BEI pada tahun 2009 sampai dengan 2011. Dari 32 perusahaan perbankan, dipilih 20 perusahaan sampel dengan menggunakan *purposive judgement sampling*. Data yang digunakan dalam penelitian ini adalah data sekunder yang diperoleh dari Bursa Efek Indonesia (BEI) dengan mendownload www.idx.co.id. Teknik analisis data yang digunakan adalah model statistik regresi logistik dengan melihat nilai probabilitas signifikansinya.

Berdasarkan hasil penelitian diperoleh bukti empiris bahwa pertumbuhan perusahaan, kondisi keuangan, dan prediksi keuangan tidak berpengaruh signifikan terhadap *unqualified opinion with explanatory language* dengan persamaan regresi logistik $Y = -1,527 - 0,026PP + 10,780QR + 3,504PR - 40,128NITA - 0,261ALTMAN + \epsilon$

Hasil penelitian ini menunjukkan bahwa hanya variabel *Quick Ratio (QR)* yang mampu memprediksi probabilitas terjadinya *unqualified opinion with explanatory language* dengan signifikansi sebesar 0,011. Sedangkan variabel lain seperti pertumbuhan perusahaan, *primary ratio, net income total assets*, dan prediksi kebangkrutan tidak mampu memprediksi probabilitas terjadinya *unqualified opinion with explanatory language*.

Kata Kunci: pertumbuhan perusahaan, *quick ratio, primary ratio, net income total assets, prediksi kebangkrutan, unqualified opinion with explanatory language*.