

ABSTRAK

Hariono Gultom, 7122220006. Analisis Pengaruh *Good Corporate Governance, Debt Default, Auditor Client Tenure* dan *Audit Delay* Terhadap Penerimaan Opini Audit *Going Concern* Pada Perusahaan Manufaktur Yang Terdaftar Di BEI. Skripsi Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2016.

Permasalahan dalam penelitian ini adalah adanya indikasi pengaruh yang dapat menentukan keberlangsungan hidup suatu perusahaan dari *good corporate governance, debt default, auditor client tenure* dan *audit delay* terhadap penerimaan opini audit *going concern*. Indikator *good corporate governance* yang digunakan yaitu komite audit, kepemilikan manajerial, dan komisaris independen. Penelitian ini bertujuan untuk membuktikan secara empiris bahwa terdapat hubungan antara *good corporate governance* (komite audit, kepemilikan manajerial, dan komisaris independen), *debt default, auditor client tenure* dan *audit delay* terhadap penerimaan opini audit *going concern* secara parsial pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia.

Populasi dalam penelitian ini sebanyak 148 perusahaan manufaktur yang terdaftar di BEI pada periode 2011-2014. Metode pengambilan sampel yang digunakan adalah metode *purposive sampling*, sehingga diperoleh 21 perusahaan sampel yang diunduh dari website BEI yaitu www.idx.co.id dan sahamok.com. Teknik analisis data yang digunakan adalah statistik dekriptif, uji asumsi klasik dan uji regresi logistik dengan software SPSS 20.

Hasil pengujian hipotesis secara parsial menunjukkan bahwa probabilitas komite audit ($0,943 > 0,05$) artinya, semakin besar proporsi jumlah komite audit tidak menjadikan tata kelola perusahaan berjalan dengan baik terutama dalam hal peningkatan kualitas laporan keuangan, kepemilikan manajerial ($0,323 > 0,05$) artinya, semakin meningkatnya kepemilikan manajerial tidak menjadikan manajer lebih optimal dalam mengelola perusahaan, komisaris independen ($0,902 > 0,05$) artinya, semakin meningkatnya komisaris independen tidak menjadikan tata kelola perusahaan berjalan dengan baik terutama dalam hal menjamin transparansi dan keterbukaan laporan keuangan, *debt default* ($0,000 < 0,05$) artinya, perusahaan sedang dalam masalah keuangan sehingga tidak mampu memenuhi kewajiban hutang-hutangnya yang telah jatuh tempo, *auditor client tenure* ($0,507 < 0,05$) artinya, auditor tidak terganggu dengan lamanya perikatan yang terjalin antara auditor dengan klien, *audit delay* ($0,009 > 0,05$) artinya, auditor membutuhkan waktu yang lebih lama untuk menemukan bukti yang cukup bahwa perusahaan sedang mengalami masalah *going concern*.

Kata Kunci: *Good Corporate Governance, Komite Audit, Kepemilikan Manajerial, Komisaris Independen, Debt Default, Auditor Client Tenure, Audit Delay* dan *Opini Audit Going Concern*.

ABSTRACT

Hariono Gultom, 7122220006. *Analyze the Influence of Good Corporate Governance, Debt Default, Auditor Client Tenure and Audit Delay on Acceptance Going Concern Audit Opinion On Manufacturing Companies Listed in Indonseia Stock Exchange. Thesis. Accounting Study Program, Faculty of Economic, State University of Medan, 2016.*

The problem in this research is whether there is an influence that can determine the survival of an enterprise of a good corporate governance, debt default, auditor client auditor tenure and audit delay on acceptance going concern audit opinion. to analyze the influence of the going-concern audit opinion. Good corporate governance indicators are the audit committee, managerial ownership, and independent commissioner. This study aims to prove empirically that there is a relationship between good corporate governance (audit committee, managerial ownership, and independent commissioner), debt default, auditors client tenure and audit delay the acceptance of going concern audit opinion partially on companies listed in the Stock Exchange.

The population in this research are 148 manufacture companies listed on the Stock Exchange in the period 2011-2014. The sampling method used is purposive sampling, so I get 21 company samples downloaded from the website of the Stock Exchange that www.idx.co.id and sahamok.com. Data analysis technique used is descriptive statistics, classical assumption test and logistic regression test by SPSS 20 software.

The results of partial hypothesis testing showed that the probability of an audit committee ($0.943 > 0.05$) ie, the greater the proportion of the number of audit committees do not make corporate governance goes well, especially in terms of improving the quality of financial reporting, managerial ownership ($0.323 > 0.05$) means increasing managerial ownership does not make more optimal managers in managing the company, the independent commissioner ($0.902 > 0.05$) means increasing independent directors do not make corporate governance goes well, especially in terms of ensuring transparency and disclosure of financial statements, debt default ($0.000 < 0.05$) means that the company is in financial trouble and unable to meet the obligations of his debts that have matured, the auditor client tenure ($0.507 < 0.05$) means that the auditor does not interfere with the length of engagement that exists between auditor with the client, the audit delay ($0.009 > 0.05$) means that auditors need more time to find sufficient evidence that the company was having trouble going concern.

Keywords: *Good Corporate Governance, Audit Committee, Managerial Ownership, Independent Commissioner, Debt Default, Client Auditor Tenure, Audit Delay and Going Concern Audit Opinion.*