

Analisis Pengaruh Auditor Changes, Ukuran KAP, Kondisi Keuangan dan Rasio Keuangan Perusahaan terhadap Asumsi Audit Going Concern

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ABSTRAK

Penelitian ini membahas tentang auditor changes, ukuran KAP, kondisi keuangan, rasio keuangan terhadap asumsi audit going concern pada perusahaan real estate dan property yang listing di bursa efek Indonesia. Audit going concern adalah penjelasan yang diberikan auditor jika dalam pertimbangannya terdapat keraguan atas kemampuan perusahaan mempertahankan kelangsungan hidupnya di masa mendatang. Sampel dalam penelitian ini digunakan purposive sampling dan diperoleh sampel sebanyak 78 perusahaan real estate dan property yang listing di Bursa Efek Indonesia pada tahun 2009-2014. Metode analisis data menggunakan regresi logistik. Hasil penelitian ini menunjukkan auditor changes, ukuran KAP, dan rasio Keuangan tidak berpengaruh terhadap penerimaan asumsi audit going concern sedangkan kondisi keuangan berpengaruh terhadap penerimaan asumsi going concern.

Kata Kunci : auditor changes, ukuran KAP, kondisi keuangan, rasio keuangan, going concern.

Analysis of the Influence of Auditor Changes, Public Accounting Firms (KAP) Size, Financial Condition and Financial Ratios of the Company on the Going Concern Audit Assumptions

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ABSTRACT

This research examines the influence of auditor changes, size of public accounting firm, financial condition, financial ratios of on the going concern audit assumptions in the real estate and property companies listed in Indonesia Stock Exchange. Going concern audit is the explanation given by the auditor if there is any doubt regarding the ability of the company to survive in the future. In this study, researcher uses purposive sampling and sample size obtained to 78 real estate and property companies listed in Indonesia Stock Exchange during 2009 to 2014. The method of analysis used is logistic regression. The result of this study indicates that auditor changes, size of public accounting firm and financial ratios do not influence on the going concern audit assumptions while the financial condition influences on the going concern audit assumption.

Keyword : auditor changes, size of public accounting firm, financial condition, financial ratios, going concern