

ANALISIS FAKTOR-FAKTOR YANG MEMENGARUHI PENERBITAN OPINI AUDIT GOING CONCERN PERUSAHAAN PADA MASA PANDEMI COVID-19

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Abstrak

Tujuan – Penelitian ini bertujuan untuk menganalisis dan mendeskripsikan pengaruh kualitas auditor, *audit lag*, dan pandemi Covid-19 terhadap penerbitan opini audit *going concern* perusahaan pada masa pandemi Covid-19 dengan arus kas operasi, profitabilitas, *leverage*, likuiditas, ukuran perusahaan, opini audit tahun sebelumnya, dan *return on assets* sebagai variabel kontrol.

Metode Penelitian – Penelitian ini menggunakan metode penelitian kuantitatif. Data penelitian menggunakan data sekunder yang didapatkan dari laporan keuangan perusahaan. Populasi yang digunakan adalah perusahaan akomodasi dan makanan minuman yang terdaftar di Bursa Efek Indonesia periode 2018-2021 dengan total jumlah sampel sebanyak 187.

Temuan – Temuan penelitian menunjukkan bahwa variabel *audit lag* berpengaruh positif terhadap penerbitan opini audit *going concern*. Sedangkan variabel kualitas auditor dan pandemi Covid-19 tidak berpengaruh terhadap penerbitan opini audit *going concern*.

Orisinalitas – Penelitian dilakukan secara empiris pada perusahaan akomodasi dan makanan minuman yang terdaftar di Bursa Efek Indonesia periode 2018-2021 dengan menggunakan teori keagenan yang dikemukakan oleh Jensen dan Meckling (1976) sebagai landasan teori.

Kata Kunci: Kualitas Auditor, Audit Lag, Pandemi Covid-19, Opini Audit Going Concern

AN ANALYSIS OF FACTORS AFFECTING THE ISSUANCE OF GOING CONCERN AUDIT OPINIONS FOR COMPANIES DURING THE COVID-19 PANDEMIC

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Abstract

Objective – This study aims to analyze and describe the influence of auditor quality, audit lag, and the Covid-19 pandemic on the issuance of going concern audit opinions for companies during the Covid-19 pandemic, with operating cash flow, profitability, leverage, liquidity, company size, previous year's audit opinion, and return on assets as control variables.

Research Method – This study used a quantitative research method. The research data was secondary data obtained from company financial statements. The population used in this study consisted of accommodation and food and beverage companies listed on the Indonesia Stock Exchange for the period 2018-2021, with a total sample of 187.

Findings – The research findings indicated that the audit lag variable had a positive effect on the issuance of going concern audit opinions. Meanwhile, the auditor quality and Covid-19 pandemic variables did not affect the issuance of going concern audit opinions.

Originality – The research was conducted empirically on accommodation and food and beverage companies listed on the Indonesia Stock Exchange for the period 2018-2021, using agency theory proposed by Jensen and Meckling (1976) as the theoretical foundation.

Keywords: Auditor Quality, Audit Lag, Covid-19 Pandemic, Going Concern Audit Opinion