

ABSTRAK

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PENGARUH *FINANCIAL DISTRESS* TERHADAP *GOING CONCERN REPORTING ACCURACY*: BUKTI EMPIRIS SEBELUM DAN SAAT PANDEMI

(viii + 69 halaman; 1 gambar; 13 tabel; 5 lampiran)

Penelitian ini dilakukan dengan dasar banyaknya perusahaan yang mengalami kepailitan namun sebelumnya auditor tidak memberikan opini *going concern* sebagai tanda bahwa perusahaan mengalami kesulitan keuangan. Tidak akuratnya opini yang diberikan ini, melatarbelakangi penulis dalam melakukan penelitian. Penelitian ini membahas pengaruh *financial distress* terhadap *going concern reporting accuracy* pada masa sebelum dan saat pandemi. Variabel dependen pada penelitian ini adalah *going concern reporting accuracy* dan sedangkan untuk variabel *financial distress* sebagai variabel independen terbagi tiga tingkatan, yaitu *profit reduction*, *mild liquidity*, dan *severe liquidity*. Penelitian ini menggunakan sampel 204 data yang berasal dari 68 perusahaan di sektor industri *consumer non-cyclicals* yang terbagi 2018-2019 periode sebelum covid dan 2020 periode saat covid. Hasil penelitian menunjukkan bahwa variabel *profit reduction* tidak berpengaruh terhadap variabel dependen *going concern reporting accuracy*. Variabel independen *mild liquidity* terbukti berpengaruh negatif dan sebaliknya untuk *severe liquidity* terbukti berpengaruh positif terhadap *going concern reporting accuracy*. Sedangkan untuk *profit reduction*, *mild liquidity*, dan *severe liquidity* dengan covid-19 sebagai moderasi tidak terbukti berpengaruh terhadap variabel dependen dikarenakan adanya keterbatasan pada penelitian.

Kata kunci: *Financial distress, profit reduction, mild liquidity, dan severe liquidity, going concern, going concern reporting accuracy.*

Referensi: 29 (2001-2022)

ABSTRACT

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THE EFFECT OF FINANCIAL DISTRESS ON GOING CONCERN REPORTING ACCURACY: EMPIRICAL EVIDENCE BEFORE AND DURING THE PANDEMIC

(viii + 69 pages; 1 picture; 13 tables; 5 appendices)

This research was conducted on the basis of the large number of companies experiencing bankruptcy but previously the auditor did not provide a going concern opinion as a sign that the company was experiencing financial difficulties. The inaccuracy of the opinion given is the background of the writer in conducting the research. This study discusses the effect of financial distress on going concern reporting accuracy before and during the pandemic. The dependent variable in this study is going concern reporting accuracy and while the financial distress variable as an independent variable is divided into three levels, namely profit reduction, mild liquidity, and severe liquidity. This study used a sample of 204 data from 68 companies in the consumer non-cyclicals industry sector which were divided into 2018-2019 for the pre-covid period and 2020 during the covid period. The results showed that the variable profit reduction has no effect on the dependent variable going concern reporting accuracy. The independent variable mild liquidity is proven to have a negative effect and vice versa for severe liquidity it is proven to have a positive effect on going concern reporting accuracy. Whereas for profit reduction, mild liquidity, and severe liquidity with covid-19 as moderation it is not proven to have an effect on the dependent variable due to limitations in the research.

Keywords: *Financial distress, profit reduction, mild liquidity, and severe liquidity, going concern, going concern reporting accuracy.*

References: 29 (2001-2022)