

ABSTRAK

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PENGARUH OPINI *GOING CONCERN* TERHADAP KETEPATAN PELAPORAN AUDITOR

(xv+82 halaman: 6 tabel; 16 lampiran)

Studi penelitian ini untuk menguji pengaruh konsekuensi dari ketidakuratan dari opini *going concern* terhadap ketepatan pelaporan audit yang mencakup observasi 2017-2021. Ketidakuratan opini *going concern* diukur menggunakan *total reporting error rate*, sedangkan ketepatan pelaporan auditor menggunakan proksi *audit report lag*. Penelitian ini melihat korelasi antara ketidakuratan opini *going concern* dengan *audit report lag*. Dimana dengan adanya opini audit *going concern* dapat memicu terjadinya *audit report lag*. Ketepatan pelaporan audit diukur menggunakan logaritma natural dari durasi penyelesaian audit oleh auditor. Penelitian ini menggunakan populasi seluruh perusahaan yang terdaftar di Bursa Efek Indonesia di luar industri keuangan. Dengan menggunakan metode *purposive sampling* didapatkan 311 perusahaan sampel dengan total jumlah 1555 observasi untuk periode penelitian 2017-2021. Model penelitian menggunakan model regresi berganda linear dan pengolahan data menggunakan aplikasi program STATA17. Berdasarkan hasil penelitian ditemukan bukti bahwa ketidakuratan opini *going concern* berpengaruh positif terhadap *audit report lag*.

Kata kunci : ketepatan pelaporan auditor, *going concern reporting inaccuracy*, *audit report lag*.

Referensi: 32 (1985-2023)

ABSTRACT

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THE EFFECT OF GOING CONCERN OPINION ON THE ACCURACY OF AUDITOR REPORTING

(xv+82 page : 6 table; 16 attachment)

This research study is to examine the effect of the consequences of the inaccuracy of going concern opinion on the accuracy of audit reporting which includes 2017-2021 observations. The inaccuracy of going concern opinion is measured using the total reporting error rate, while the accuracy of auditor reporting uses the audit report lag proxy. This study looks at the correlation between the inaccuracy of going concern opinion and audit report lag. Where the going concern audit opinion can trigger an audit report lag. The accuracy of audit reporting is measured using the natural logarithm of the duration of audit completion by the auditor. This study uses a population of all companies listed on the Indonesia Stock Exchange outside the financial industry. Using the purposive sampling method, 311 sample companies were obtained with a total of 1555 observations for the 2017-2021 research period. The research model uses a linear multiple regression model and data processing using the STATA17 program application. Based on the results of the study, it is found that going concern opinion inaccuracies have a positive effect on audit report lag.

Keywords: auditor reporting accuracy, going concern reporting inaccuracy, audit report lag.

Reference : 32 (1985-2023)