


## PENGESAHAN SKRIPSI

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Perusahaan (Profitabilitas, *Leverage*,  
Kapitalisasi Pasar), Dan Manajemen Laba  
Terhadap Opini *Going Concern*  
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## ABSTRAKSI

Penelitian ini bertujuan untuk menganalisis dan memberikan bukti empiris pengaruh kualitas audit, profitabilitas, *leverage*, kapitalisasi pasar, dan manajemen laba terhadap probabilitas penerimaan opini *going concern*. Hipotesis yang diajukan (1) kualitas audit berpengaruh terhadap probabilitas penerimaan opini *going concern*, (2) profitabilitas berpengaruh terhadap probabilitas penerimaan opini *going concern*, (3) *leverage* berpengaruh terhadap probabilitas penerimaan opini *going concern*, (4) kapitalisasi pasar berpengaruh terhadap probabilitas penerimaan opini *going concern*, dan (5) manajemen laba berpengaruh terhadap probabilitas penerimaan opini *going concern*.

Penelitian ini menggunakan 33 perusahaan manufaktur yang terdaftar di BEI 2005-2007, dengan kriteria *auditee* sudah terdaftar di BEI sebelum 1 Januari 2005, *auditee* tidak keluar (delisting) dari BEI selama periode penelitian (2005 – 2007), menerbitkan laporan keuangan yang telah diaudit oleh auditor independen dari tahun 2005– 2007, dan memiliki nilai laba selama periode pengamatan (tahun 2005 – 2007). Sampel diperoleh secara *purposive sampling*. Data penelitian dianalisis dengan analisis regresi logistik.

Hasil penelitian adalah (1) kualitas audit tidak berpengaruh terhadap probabilitas penerimaan opini *going concern*, sehingga hipotesis pertama ditolak, (2) profitabilitas tidak berpengaruh terhadap probabilitas penerimaan opini *going concern*, sehingga hipotesis kedua ditolak, (3) *Leverage* tidak berpengaruh terhadap probabilitas penerimaan opini *going concern*, sehingga hipotesis ketiga ditolak, (4) Kapitalisasi pasar berpengaruh terhadap probabilitas penerimaan opini *going concern*, sehingga hipotesis keempat diterima, dan (5) Manajemen laba tidak berpengaruh terhadap probabilitas penerimaan opini *going concern*, sehingga hipotesis kelima ditolak.

**Kata kunci** : kualitas audit, profitabilitas, *leverage*, kapitalisasi pasar, manajemen laba, opini *going concern*

## **ABSTRACT**

*The research has purpose to analyze and to give empirical proof of influence to audit quality, profitability, leverage, market capitalization, and earning management to opinion probability of going concern. The hypothesis that is submitted (1) audit quality that influenced to opinion probability of going concern (2) audit quality influences to opinion probability of going concern, (3) leverage influences to opinion probability of going concern, (4) market capitalization influences to opinion probability of going concern, and (5) earning management influences to opinion probability of going concern.*

*The research uses 33 manufactures company that is listed in BEI 2005 – 2007, with the audit criterion that has listed in BEI before 1 January 2005, audit delisting of the Exchange during the period of study (2005 – 2007), published financial statements audited by independent auditors from the year 2005 - 2007, and has a value earnings during the period of observation (years 2005 to 2007). Samples obtained by purposive sampling. Research data analyzed by logistic regression analysis.*

*The results of this study are (1) audit quality does not affect the going-concern opinion probability, so the first hypothesis is rejected, (2) the profitability does not affect probability going-concern opinion, so that the second hypothesis is rejected, (3) leverage influences to opinion probability of going concern , so the third hypothesis is rejected, (4) market capitalization influences to opinion probability of going concern which received the fourth hypothesis, and (5) earning management has no effect on profit probability going-concern opinion, so that the fifth hypothesis is rejected.*

**Keywords** : *audit quality, profitability, leverage, market capitalization, earning management, and opinion of going concern*