KARAKTERISTIK KOMITE AUDIT MEMODERASI PENGARUH FINANCIAL DISTRESS TERHADAP PEMBERIAN OPINI GOING CONCERN

Oktavianus Nakes ¹
Program Studi Magister Akuntansi Fakultas Ekonomi dan Bisnis Universitas Tanjungpura

ABSTRAK

The research aims to analyse the characteristics of audit committee in moderating the effect of financial distress on the issue of going concern opinion in manufacture companies which were registered in Indonesia Stock Exchange during 2014-2017. This research uses Agency Theory. The research population is 148 manufacture companies which were registered in Indonesia Stock Exchange in 2014-2017. The researcher uses purposive sampling and there are 81 companies which fulfil the criteria. The dependent variable is The Issue of Going Concern Opinion, the independent variable is the financial distress, moderating variable the characteristics of audit committee which are the number of members of the audit committee and the frequency of the audit committee meeting. Research testing is done by using logistic regression, while the data processing is done by using SPSS (Statistical Product and Service Solution) version 22.0. The result shows that the financial distress affects the issue of going concern opinion. The number of members of the audit committee cannot moderate the effect of financial distress on the issue of going concern opinion. The frequency of the audit committee meeting cannot moderate the effect of financial distress on the issue of going concern opinion.

Key Words: Financial Distress, Going Concern Opinion, The Number of Members of Audit Committee, The Frequency of Audit Committee Meeting.

¹ Jl. Imam Bonjol, Pontianak, Kalbar, 78124. Email: oktavianusnakes@gmail.com