PENGARUH *NON-PERFORMING LOAN*, UKURAN KANTOR AKUNTAN PUBLIK, DAN *AUDIT LAG* TERHADAP *GOING CONCERN* PERUSAHAAN PERBANKAN YANG TERMASUK DALAM PERUSAHAAN LQ45 YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2012-2022

UNDERGRADUATE THESIS

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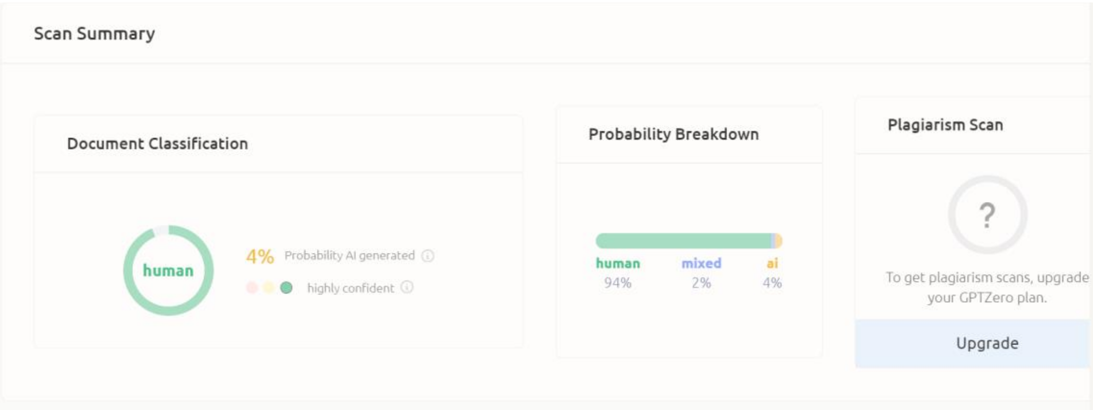

ABSTRACTS

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh dari *Non-Performing Loan,* ukuran Kantor Akuntan Publik, dan *audit lag* terhadap *going concern* pada perusahaan sektor perbankan yang termasuk dalam Perusahaan LQ45 dan terdaftar di Bursa Efek Indonesia dengan periode penelitian 2012-2022. Sampel dipilih dengan metode purposive sampling dan data yang valid adalah 17 perusahaan. Teknik pengolahan data menggunakan analisis regresi berganda yang dibantu oleh program SPSS (Statistical Product and Service Solution) for *Microsoft* versi 22 dan Microsoft Excel. Hasil penelitian ini menunjukkan bahwa *Non-Performing Loan* dan *audit lag* memiliki pengaruh positif terhadap *going concern* suatu Perusahaan perbankan yang ada di Indonesia, dan ukuran Kantor Akuntan Publik berpengaruh negative terhadap going concern suatu Perusahaan perbankan di Indonesia. Secara simultan, *Non-Performing Loan,* Ukuran Kantor Akuntan Publik, dan *Audit Lag* berpengaruh positif terhadap *going concern* dengan parameter ROE *(Return on Equity).* Sehingga, dapat disimpulkan bahwa terdapat beberapa factor yang dapat memengaruhi going concern suatu Perusahaan perbankan dan tidak menutup kemungkinan factor-faktor tersebut tidak memiliki kaitan dengan aspek CAMEL *(Capital Adequacy, Asset Quality, Management, Earnings,* dan *Liquidity).*

Kata kunci: *going concern, Non-Performing Loan, KAP Size, Audit Lag,* Sektor Perbankan.

This study aims to determine how the influence of Non-Performing Loan, Public Accounting Firm size, and audit lag on going concern in banking sector companies included in the LQ45 Company and listed on the Indonesia Stock Exchange with the research period 2012-2022. The sample was selected using purposive sampling method and the valid data were 17 companies. Data processing techniques using multiple regression analysis assisted by the SPSS (Statistical Product and Service Solution) for Microsoft version 22 and Microsoft Excel. The results of this study indicate that Non-Performing Loan and audit lag have a positive influence on going concern of a banking company in Indonesia, and the size of the Public Accounting Firm has a negative effect on going concern of a banking company in Indonesia. Simultaneously, Non-Performing Loan, Public Accounting Firm Size, and Audit Lag have a positive effect on going concern with the ROE (Return on Equity) parameter.

So, it can be concluded that there are several factors that can affect the going concern of a banking company and do not rule out the possibility that these factors have nothing to do with CAMEL aspects (Capital Adequacy, Asset Quality, Management, Earnings, and Liquidity).

Keywords: going concern, Non-Performing Loan, KAP Size, Audit Lag, Banking Sector.

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