

INTISARI

Opini audit *going concern* merupakan suatu evaluasi kesangsian auditor atas kemampuan suatu entitas dalam mempertahankan kelangsungan hidupnya. Informasi atas opini audit *going concern* ini sangat penting bagi para investor maupun para pemangku kepentingan lainnya sebelum mengambil suatu keputusan ekonomi.

Tujuan dari penelitian ini adalah untuk menguji secara empiris mengenai faktor – faktor yang mempengaruhi auditor dalam memberikan opini audit *going concern*. Faktor – faktor yang diuji dalam penelitian ini adalah profitabilitas, ukuran perusahaan, *leverage*, *audit tenure*, kualitas auditor, pertumbuhan perusahaan dan *debt default* sebagai variabel independen sedangkan opini audit *going concern* sebagai variabel dependen.

Penelitian ini menggunakan data sekunder, dengan populasi perusahaan sektor pertanian dan pertambangan. Metode pengambilan sampel yang digunakan adalah metode *purposive sampling*. Sebanyak 22 perusahaan sektor pertanian dan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2009 – 2015. Metode analisis yang digunakan adalah regresi logistik dengan signifikansi 5%. Hasil penelitian menunjukkan bahwa *debt default* berpengaruh terhadap penerimaan opini audit *going concern*, sedangkan profitabilitas, ukuran perusahaan, *leverage*, *audit tenure*, kualitas auditor dan pertumbuhan perusahaan tidak berpengaruh terhadap penerimaan opini audit *going concern*.

Kata kunci: opini audit *going concern*, profitabilitas, ukuran perusahaan, *leverage*, *audit tenure*.

ABSTARCT

Going concern audit opinion is an evaaluation of auditor skpeticism on the ability of an entity in maintaining its sustainability. The information of going concern audit opinion is very important for the investorstss or stakeholderstss before they make any economic decision. The purpose of this research is the examine empirically about some factors which give influence the auditor in giving going concern audit opinion. Some factors which will be examinde inthis research is profitability, firm size, leverage, audit tenure, auditor tenure, auditor quality, company growth adn debt default as the independent variable where as going ocncern audit opinion as the dependent variable.

This research has been carried out by using the secondary data and the population is all agricultural and mining sector companies. The sample collectin method has been done by using purposive sampling method. 22 agricultural and ming sector companies which are listed in Indonesia Stock Exchange (IDX) in 2009-2015 periods have been selected as samples. The analysis method has been done by using logistic regression with 5% significance.

The result of the research shows that debt default give influence to the acceptance of going concern audit opinion whereas profitability, firm size, leverage, audit tenure, auditor quality and company growth do not give any influence to the acceptance of going concern audit opinion.

Keyword: going concern audit opinion, profitability, firm size, leverage, audit tenure.

