

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh pertumbuhan perusahaan, *bankruptcy prediction*, *audit switching*, *audit report lag*, dan kualitas audit terhadap penerimaan opini *audit going concern*.

Populasi penelitian ini yaitu perusahaan manufaktur yang terdaftar di BEI tahun 2018 - 2020. Metode sampling menggunakan metode *purposive sampling* dan diperoleh 26 perusahaan sampel. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan analisis regresi logistik.

Hasil penelitian ini menunjukkan bahwa pertumbuhan perusahaan berpengaruh negatif, semakin meningkat penjualan maka semakin kecil peluang perusahaan menerima opini *audit going concern*. *Audit report lag* menunjukkan bahwa mempunyai pengaruh positif, semakin lama menerbitkan laporan keuangannya, maka peluang perusahaan menerima opini *audit going concern* semakin besar. Sedangkan, *bankruptcy prediction* tidak berpengaruh signifikan, rata-rata perusahaan sampel tidak mendapat prediksi sehingga penerimaan opini *audit going concern* yang didapatkan perusahaan tidak berpengaruh. *Audit switching* tidak berpengaruh signifikan, ketika informasi dalam laporan keuangan perusahaan menunjukkan gejala keraguan *going concern*, opini yang akan diberikan tidak akan diubah atas faktor perikatan pertama. Kualitas Audit tidak berpengaruh signifikan, opini yang diberikan auditor tidak akan dipengaruhi atas faktor baik atau buruknya hasil audit yang diprosikan dengan manajemen laba,

Kata Kunci: Opini *audit going concern*, pertumbuhan perusahaan, *bankruptcy prediction*, *audit switching*, *audit report lag*, kualitas audit

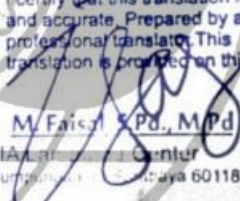
ABSTRACT

This research aimed to find out the effect of company's growth, bankruptcy prediction, audit switching, audit report lag, and audit quality on going concern audit opinion.

The population was manufacturing companies which were listed on Indonesia Stock Exchange (IDX) during 2018-2020. Moreover, the data collection technique used purposive sampling. In line with that, there were 26 companies as the sample. Furthermore, the research was quantitative with logistic regression as the data analysis technique.

The research result concluded that companies' growth had a negative effect. The higher the sales were, the smaller the companies' opportunities in taking going concern audit opinion would be. On the other hand, audit report lag had a positive effect. The longer the companies publish financial statements, the bigger the companies' opportunities in taking going concern audit opinion would be. In contrast, bankruptcy prediction had an insignificant effect. This meant, the samples in average did not get prediction; therefore, going concern audit opinion which companies got did not affect. Likewise, audit switching had an insignificant effect as information within companies' financial statements showed in-doubt going concern. Additionally, the opinion won't be changed based on the first agreement. Similarly, audit quality had an insignificant effect. It meant, auditor's opinion was not affected by the good or bad result of the audit result, which was referred to profit management.

Keywords: *Going Concern Audit Opinion, Company's Growth, Bankruptcy Prediction, Audit Switching, Audit Report Lag, Audit Quality*

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