

INTISARI

Penelitian ini bertujuan untuk menyelidiki atas penerimaan opini audit going concern dengan mengamati kondisi internal perusahaan yang meliputi kualitas audit, kondisi keuangan perusahaan, pertumbuhan perusahaan, dan opini audit tahun sebelumnya. Sampel diperoleh dengan metode purposive sampling dan data pengamatan 185 perusahaan dari tahun 2012-2013 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Regresi logistik digunakan untuk menguji faktor-faktor yang diperkirakan berpengaruh terhadap kemungkinan penerimaan opini audit going concern. Hasil penelitian ini menemukan bahwa opini audit tahun sebelumnya secara signifikan berpengaruh terhadap kemungkinan penerimaan opini audit going concern. Sedangkan kualitas audit, kondisi keuangan perusahaan, dan pertumbuhan perusahaan tidak signifikan berpengaruh terhadap kemungkinan penerimaan opini audit going concern.

Kata kunci: opini audit going concern, kualitas audit, kondisi keuangan, pertumbuhan perusahaan, opini tahun sebelumnya.

ABSTRACT

This research provides the investigation over the acceptance of going concern audit opinion which can be performed by observing the company's internal condition such as the audit quality, company's financial condition, company growth, and audit opinion prior year. Samples are obtained by purposive sampling method and 118 observation data from 2012 - 2013 at manufacturing companies listed at Indonesia Stock Exchange. The logistic regression used to examine the factors that are predicted to affect the probability of acceptance of going concern audit opinion. The result of this research is that audit opinion prior year are significantly affect the probability of acceptance of going concern audit opinion. On the other hand audit quality, company's financial condition, and company grow do not significantly acceptance of going concern audit opinion.

Keywords: Going concern opinion, audit quality, financial distress, company growth, and audit opinion prior year.