# ABSTRAK

Clara Oktaviani / 30150217 / 2019 / Pengaruh Kondisi Keuangan, *Debt Default,*dan *Audit Tenure* terhadap Opini Audit *Going Concern* pada Perusahaan Sektor Aneka Industri Dan Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia Periode 2016-2018 / Amelia Sandra, S.E,M.Si. AK., M.Ak.,

Kelangsungan hidup (*going concern*) perusahaan merupakan hal yang patut dipertimbangkan oleh para pengguna laporan keuangan terutama investor*. Opini audit going concern* adalah opini audit yang diberikan kepada perusahaan yang dianggap tidak mampu melanjutkan kegiatan operasinya. Opini ini diberikan oleh auditor setelah auditor melakukan pemeriksaan secara keseluruhan dan auditor menganggap perusahaan tidak dapat mempertahankan kelangsungan hidupnya. Penelitian ini dilakukan untuk mengetahui apakah kondisi keuangan *debt default, audit tenure* dapat berpengaruh terhadap opini audit *going concern*.

Penelitian ini dilakukan berdasarkan teori agensi dan sinyal*.* Opini audit *going concern* merupakan variabel dependen dalam penelitian ini. Sedangkan variabel independennya yaitu kondisi keuangan, *debt default, audit tenure.* Hipotesis penelitian ini yaitu kondisi keuangan dan *debt default* berpengaruh positif terhadap opini audit *going concern* dan *audit tenure* berpengaruh negatif terhadap opini audit *going concern*

Obyek penelitian dalam penelitian ini adalah perusahaan pada sektor aneka industri dan industri barang konsumsi yang tercatat pada Bursa Efek Indonesia pada periode 2016-2018. Teknik pengambilan sampel dengan metode pendekatan *purposive sampling* dan sesuai kriteria penulis. Hasil sampel yang di dapat berjumlah 102 sampel. Teknik uji data yang dilakukan adalah uji statistik deskriptif, uji kesamaan koefisien, dan uji regresi logistik dengan menggunakan SPSS 20. Sumber data-data perusahaan diperoleh dari [www.idx.co.id](http://www.idx.co.id) dan ICMD ( *Indonesia Capital Market Directory)*

Hasil pengujian yang dilakukan menyatakan bahwa data dapat diuji secara bersamaan. Hasil penilaian keseluruhan model menunjukan bahwa model yang dihipotesiskan telah fit dengan data. Nilai koefisien determinasi menunjukan angka 0.645 yang berarti variabel dependen dapat dijelaskan oleh variabel independen sebesar 64,5%. Hasil uji kelayakan model regresi menunjukan bahwa model dikatakan layak. Hasil matriks klasifikasi menunjukan kekuatan prediksi dari model regresi sebesar 97,1%. Hasil dari pengujian model regresi logistik menunjukan nilai signifikansi kondisi keuangan sebesar 0,016, nilai signifikansi *debt default* sebesar 0,998, dan nilai signifikansi *audit tenure* 0,118.

Kesimpulan dari penelitian ini menunjukan bahwa kondisi keuangan berpengaruh terhadap opini audit *going concern*. D*ebt default*  tidak cukup bukti berpengaruh terhadap opini audit *going concern, Audit tenure*  tidak cukup bukti berpengaruh terhadap opini audit *going concern*

Kata kunci : opini audit *going concern*, kondisi keuangan, *debt default, audit tenure*

# ABSTRACT

Clara Oktaviani / 30150217 / 2019 / The Influence of Financial Condition, Debt Default, and Audit Tenure on Going Concern Audit Opinion at Various Industry Sectors and Consumer Goods Companies Listed in Indonesia Stock Exchange from 2016 to 2018 / Amelia Sandra, S.E,M.Si. AK., M.Ak.,

Going concern is something that should be considered by users of financial satatement, especially for investors. Going concern audit opinion is an audit opinion given to companies that have signs of being unable to continue their activities. This opinion is given by an auditor after they conducted a thorough research on the company’s financial report and concluded that the company might not be able to sustain the company for longer than a year. This research was conducted to determine the financial condition, debt default , audit tenure can affect going concern audit opinion.

This research is based on agency theory and signalling theory. Going concern audit opinion becomes the dependent variable in this research. While the independent variables are financial condition, debt default, and audit tenure. The hypothesis of this research is that financial conditions and debt default have a positive effect on going concern audit opinion and audit tenure has a negative effect on going concern audit opinion

The object of this research are companies in various industrial sectors and the consumer goods industry companies listed on the Indonesia Stock Exchange period 2016-2018. Sampling is done by purposive sampling method and according to author criteria. The total sample is 102 companies. Thr analysis technique used in this research were descriptive test, pooling test, and logistic regression test. The data used in this study was obtained from [www.idx.co.id](http://www.idx.co.id) and ICMD ( Indonesia Capital Market Directory)

The results of the pooling test state that research can be carried out simultaneously. The result of the overall model assessment indicate that the hypothesized model has been fit with the data. The coefficient of determination shows the number 0.645 which means that the dependent variable variability can be explained by the independent variable is 64,5%. The result of the feasibility test of the regression model indicate that the model is said to be feasible. The results of the classification matrix show the predictive power of the regression model of 97.1%. The results of testing the logistic regression model show the significance value of financial condition 0,016, the significance value of debt default 0,998 and the significance value of audit tenure 0,118.

The conclusion of this study shows that financial condition has an effect of going concern audit opinion, debt default has a negative and not significant effect of going concern audit opinion, audit tenure has a negative and not significant effect of going concern audit opinion.

Keywords : going concern audit opinion, financial conditions, debt default, audit tenure