

ABSTRAKSI

Opini audit going concern merupakan opini audit modifikasi yang dalam pertimbangan auditor terdapat ketidakmampuan atau ketidakpastian signifikan atas kelangsungan hidup perusahaan dalam menjalankan operasinya. Faktor-faktor yang mempengaruhi penerimaan opini audit going concern adalah kondisi keuangan, ukuran perusahaan, opini audit tahun sebelumnya, pertumbuhan perusahaan, opinion shopping dan reputasi auditor. Tujuan dalam penelitian ini adalah menguji dan memperoleh bukti empiris tentang pengaruh kondisi keuangan, ukuran perusahaan, opini audit tahun sebelumnya, pertumbuhan perusahaan, opinion shopping dan reputasi auditor terhadap penerimaan opini audit going concern

Populasi yang diambil adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2007-2011 yaitu sebesar 155 perusahaan. Sedang sampel yang diambil sejumlah 32 perusahaan manufaktur. Periode pengamatan dilakukan selama 5 (lima) tahun, yaitu tahun 2007-2011. Alat analisis data yang digunakan adalah analisis regresi logistik (logistic regression).

Berdasarkan hasil penelitian dapat dibuat kesimpulan ; Kondisi keuangan perusahaan berpengaruh terhadap penerimaan opini audit going concern, Ukuran perusahaan tidak berpengaruh terhadap penerimaan opini audit going concern , Opini audit tahun sebelumnya berpengaruh terhadap penerimaan opini audit going concern, Pertumbuhan perusahaan tidak berpengaruh terhadap penerimaan opini audit going concern, Opinion Shopping tidak berpengaruh terhadap penerimaan opini audit going concern, Reputasi auditor berpengaruh terhadap penerimaan opini audit going concern

Kata Kunci : Kondisi Keuangan, Ukuran Perusahaan, Opini Audit Tahun Sebelumnya, Pertumbuhan Perusahaan, Opinion Shopping, Reputasi Auditor, Opini Audit Going Concern

ABSTRACT

Going concern audit opinion is modified audit opinion in the auditor's judgment there is significant uncertainty over the inability or survival of the company in the course of operation. Factor that affect the going concern audit opinion is the financial condition, the size of the company, previous year's audit opinion, the growth of the company, the auditor opinion shopping and the reputation of the audit opinion is going concern. Purpose of this research is to examine and obtain empirical evidence about the effect of financial condition, the size of the company, previous year's audit opinion, the growth of the company, the auditor opinion shopping and the reputation of the audit opinion is going concern. Populasi taken throughout the manufacturing companies listed on the stock exchange Indonesia in 2007-2011 is of 155 company were samples taken a number of observations made during the 32 company manufactur. Period 5(five) year's 2007-2011. Data analysis used is regression analysis logistic.

Research result can be made conclusions financial condition affect the opinion audit going concern, firm size does not affect the going concern audit opinion, previous year's audit opinion affect the opinion audit going concern, the growth of the company does not affect the going concern audit opinion, the auditor opinion shopping does not affect the going concern audit opinion, the reputation of the audit affect the opinion audit going concern.

Keyword: the financial condition, the size of the company, previous year's audit opinion, the growth of the company, the auditor opinion shopping and the reputation of the audit opinion is going concern.