INFLUENCE OF PUBLIC ACCOUNTING FIRM (KAP) TENURE AND AUDIT QUALITY OF OPINION ON GOING CONCERN (STUDY ON MANUFACTURING COMPANIES LISTED ON THE BEI)

BY:
GESYA PUTRA GEMILANG
43210120104

ABSTRACT

This test aims to test the effect of KAP tenur and quality audit of going concern opinion on companies listed on the Indonesian Stock Exchange (BEI) in the year 2008-2012. KAP Tenur engagement is measured by the length of the Firm and its clients, while the audit quality is measured by grouping the big four auditors and non-big four and going-concern opinion is measured by grouping if 1 gets going-concern opinion if 0 is not.

In terms of determining the sample companies, this study uses purposive sampling method which acquired 25 companies are used as a sample to obtain a sample of 125. The analysis model is a logistic regression analysis (logistic regression).

The results of this study indicate that (1) KAP tenur no significant effect on the going concern opinion, (2) audit quality significantly affect the going concern opinion.

Keywords: tenur, KAP, quality audit, the going concern opinion.