

ABSTRACT

This study aims to obtain empirical evidence of whether there is an influence of prior opinion, reputation of Certified Public Accountants Office, and growth of the company on going concern audit opinion.

This research using sampel of manufacturing companies listed on Indonesia Stock Exchange during 2012 – 2015. Based purposive sampling there are 14 on testing on this research which fulfilled the sample requirement. Hypothesis testing on this research was done by the logistic regressi on analysis.

The test results showed that the prior opinion affect the going concern audit opinion. While the reputation of Certified Public Accountants Office, and growth of the company does not affect relationship to going concern audit opinion.

Keywords: *Going Concern Audit Opinion , Prior opinion, Reputation of Certified Public Accountants Office, and The Company's growth*



ABSTRAK

Penelitian ini bertujuan untuk mendapatkan bukti empiris apakah ada pengaruh dari *Prior Opinion*, reputasi KAP dan pertumbuhan perusahaan terhadap opini audit *going concern*.

Penelitian ini menggunakan perusahaan manufaktur sector aneka industri yang terdaftar di Bursa Efek Indonesia periode 2012 – 2015 sebagai sampel penelitian. Berdasarkan hasil *purposive sampling* diperoleh 14 perusahaan manufaktur sector aneka industri yang memenuhi kriteria sampel. Pengujian hipotesis dalam penelitian ini dilakukan dengan menggunakan analisis regresi logistik.

Hasil pengujian menunjukkan bahwa *prior opinion* berpengaruh terhadap opini audit *going concern*. Sedangkan reputasi KAP, dan pertumbuhan perusahaan tidak berpengaruh terhadap *going concern*.

Kata Kunci: *Prior opinion*, Reputasi KAP, Pertumbuhan perusahaan, dan Opini audit *going concern*.

