

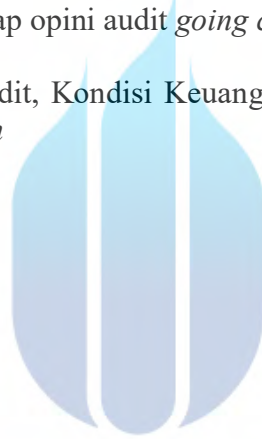
ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kualitas audit dan kondisi keuangan perusahaan terhadap opini audit *going concern*. Opini *going concern* yang diterima perusahaan menunjukkan adanya kondisi dan peristiwa yang menimbulkan keraguan auditor akan kelangsungan hidup perusahaan.

Penelitian ini menggunakan perusahaan properti dan *real estate* yang terdaftar di Bursa Efek Indonesia periode 2011 – 2013 sebagai sample penelitian. Berdasarkan hasil *purposive sampling* diperoleh 32 perusahaan properti dan *real estate* yang memenuhi kriteria sample. Pengujian hipotesis dalam penelitian ini dilakukan dengan menggunakan analisis regresi logistik.

Hasil pengujian hipotesis menunjukkan bahwa kualitas audit berpengaruh positif terhadap opini audit *going concern* dan kondisi keuangan perusahaan berpengaruh negatif terhadap opini audit *going concern*.

KataKunci: Kualitas Audit, Kondisi Keuangan Perusahaan, *Altman Z''-Score*, Opini Audit *Going Concern*



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ABSTRACT

This study aims to analyze the effect of audit quality and corporate financial condition on going concern audit opinion. The going concerns received by the company indicate the existence of conditions and events that cause auditors doubt about the survival of the company.

This study uses property and real estate companies listed in Indonesia Stock Exchange period 2011 - 2013 as sample research. Based on the result of purposive sampling, there are 32 property and real estate companies that meet the sample criteria. Hypothesis testing in this research is done by using logistic regression analysis.

The result of hipotess test shows that audit quality has positive effect on going concern audit opinion and company's financial condition negatively affect going concern audit opinion.

Keywords: Quality Audit, Corporate Financial Condition, Altman Z "-Score, Audit Opinion Going concern



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