

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *debt default*, *audit tenure* dan kualitas audit terhadap opini *going concern*. Sampel yang digunakan dalam penelitian ini adalah perusahaan manufaktur sub sektor tekstil dan garment yang terdaftar di Bursa Efek Indonesia tahun 2012-2016. Populasi penelitian ini sebanyak 17. Sampel penelitian berjumlah 7 yang dipilih dengan metode *purposive sampling* dengan periode pengamatan 5 (lima) tahun. Data dianalisis dengan menggunakan model analisis regresi logistik. Hasil penelitian menunjukkan bahwa *debt default*, *audit tenure*, dan kualitas audit tidak berpengaruh terhadap penerimaan opini audit *going concern*.

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



ABSTRACT

This study aimed to examine the effect of the debt default, audit tenure and audit quality the acceptance of going concern audit opinion. The sample used in this research is manufacturing companies sub sector textile and garment listed in Indonesia Stock Exchange in 2012-2016. The population of this study were 17. The samples used is 7 companies selected by random sampling method during the observation period of 5 (five) years. Data were analyzed using logistic regression analysis model.

The results shows that the debt default, audit tenure and audit quality are not prove having a significant influence the acceptance of going concern audit opinion.

Keywords: going concern audit opinion; debt default; audit tenure; audit quality

