

**“PENGARUH KUALITAS AUDIT, *DISCLOSURE*, DAN UKURAN
PERUSAHAAN TERHADAP PENERIMAAN OPINI AUDIT *GOING
CONCERN*”**

(Studi Empiris Perusahaan Manufaktur Sub Sektor Makanan dan Minuman periode
2014-2016 yang Terdaftar Pada Bursa Efek Indonesia)

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan memberikan bukti empiris tentang pengaruh kualitas audit, *disclosure*, dan ukuran perusahaan terhadap penerimaan opini audit *going concern*. Hipotesis yang diajukan dalam penelitian (1) kualitas audit berpengaruh terhadap penerimaan opini audit *going concern*, (2) *disclosure* berpengaruh terhadap penerimaan opini audit *going concern*, (3) ukuran perusahaan berpengaruh terhadap penerimaan opini audit *going concern*.

Data yang digunakan adalah data perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2014-2016. Total sampel penelitian ini adalah 36 perusahaan dengan menggunakan *purposive sampling*. Pengujian hipotesis dengan menggunakan analisis regresi logistik (*logistic regression*) SPSS 20.

Hasil dari penelitian ini menunjukkan bahwa variabel independen yang mempengaruhi penerimaan opini audit *going concern* adalah ukuran perusahaan. Variabel independen lainnya yaitu, kualitas audit dan *disclosure* tidak berpengaruh terhadap penerimaan opini audit *going concern*.

Kata kunci: Opini *Going Concern*, Kualitas Audit, *Disclosure* dan Ukuran Perusahaan.

**“INFLUENCE OF AUDIT QUALITY, DISCLOSURE, AND THE
SIZE OF COMPANY TO THE ACCEPTANCE OF GOING CONCERN AUDIT
OPINION”**

(on company base and manufacturing company food and beverage sub sectors listed
on the Indonesia Stock Exchange year 2014-2016)

ABSTRACT

This study aims to analyze and provide empirical evidence of the influence of audit quality, disclosure, the size of company to the acceptance of going concern audit opinion. The proposed hypothesis are (1) Audit quality affected the acceptance of going concern audit opinion, (2) Disclosure affected the acceptance of going concern audit opinion, (3) The size of company affected the acceptance of going concern audit opinion.

The used data was the data of listed companies in Indonesia Stock Exchange (IDX) 2014-2016. The total sample is 36 companies using purposive sampling. Hypothesis testing using logistic regression analysis (logistic regression) SPSS 20.

The results of this study indicated that the independent variables that affect the the size of company significantly influence the going-concern audit opinion. The other independent variables that audit quality, and disclosure did not have significant effect on the going concern audit opinion.

Keywords: Going Concern Opinion, Audit Quality, Disclosure, and the Size of Company.