

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kualitas audit, *audit tenure*, profitabilitas, dan *leverage* terhadap opini audit *going concern* pada perusahaan jasa sektor infrastruktur, utilitas, dan transportasi periode 2014-2017. Sampel dalam penelitian ini sebanyak 164 dari 41 perusahaan yang memenuhi kriteria. Teknik pengambilan sampel yang digunakan dalam penelitian ini adalah metode *purposive sampling*.

Hasil dari penelitian ini menunjukkan bahwa, kualitas audit yang diproyeksikan dengan KAP *Big 4* dengan KAP *non Big 4* tidak berpengaruh signifikan terhadap penerimaan opini audit *going concern*, profitabilitas yang diproyeksikan dengan *Return On Assets (ROA)* tidak berpengaruh signifikan terhadap penerimaan opini audit *going concern*,

*Audit tenure* yang diproyeksikan dengan masa lama hubungn auditor dengan auditee berpengaruh signifikan dan negatif terhadap penerimaan opini audit *going concern* dan *leverage* yang diproyeksikan dengan *Debt Asset Ratio (DAR)* berpengaruh signifikan dan positif terhadap penerimaan opini audit *going concern*.

Kata kunci : Opini Audit *Going concern*, Kualitas Audit, *Audit tenure*, Profitabilitas, *Leverage*



## **ABSTRACT**

*This study aims to examine the effect of audit quality, audit tenure, profitability, and leverage on going-concern audit opinions in infrastructure, utilities, and transportation service companies in the 2014-2017 period. The sample in this study were 164 of 41 companies that met the criteria. The sampling technique used in this study is the purposive sampling method.*

*The results of this study indicate that, the quality of the projected audit with KAP Big 4 with KAP non Big 4 does not significantly influence the acceptance of going concern audit opinion, Profitability projected with Return On Assets (ROA) does not significantly influence the going concern audit opinion acceptance.*

*Audit tenure that is projected with the long term relationship between the auditor and the auditee has a significant and negatif effect towards going concern audit opinion and leverage projected with Debt Asset Ratio (DAR) has significant and positive effect on receiving going concern audit opinion .*

*Keywords : Going concern Audit Opinion, Audit Quality, Audit tenure, Profitability, Leverage*

