

## **ABSTRACT**

*This research is to check the effect of financial distress, disclosure, and accounting firm reputation to going concern audit opinion. This research was using samples in food and beverages companies. They were listed on the Indonesia Stock Exchange in 2013-2016. The study sample consisted of 14 companies with 56 observations. Based on method purposive sampling. Hypothesis in this research used logistic regression.*

*This research indicated that financial distress had significant effect on going concern audit opinion. Disclosure and accounting firm reputation did not have significant effect on going concern audit opinion in food and beverages companies listed on the Indonesia Stock Exchange in 2013-2016.*

**Keywords** : *Going Concern audit opinion Financial Distress, Disclosure, and Accounting Firm Reputation.*



## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *financial distress*, *disclosure*, dan reputasi KAP terhadap penerimaan opini audit *going concern* pada perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia pada tahun 2013-2016. Sampel penelitian terdiri dari 14 perusahaan dengan jumlah pengamatan sebanyak 56 data pengamatan. Metode pengambilan sampel menggunakan metode *purposive sampling*. Metode pengujian hipotesis yang digunakan adalah analisis regresi logistik.

Hasil penelitian menunjukkan bahwa *financial distress* berpengaruh signifikan terhadap penerimaan opini audit *going concern*, sedangkan *disclosure* dan reputasi KAP tidak berpengaruh terhadap penerimaan opini audit *going concern* pada perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia tahun 2013-2016.

**Kata Kunci** : Opini audit *going concern*, *financial distress*, *disclosure*, dan reputasi KAP.



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