

ABSTRAK

Tujuan dari penelitian ini untuk membuktikan pengaruh *Audit Tenure*, *Debt Default*, Reputasi KAP, dan Profitabilitas Terhadap Pemberian Opini *Audit Going Concern* pada perusahaan manufaktur yang terdaftar di BEI periode 2014-2017. Opini *audit going concern* merupakan tanda perusahaan yang mendapat penilaian dari auditor mengenai keberlangsungan usahanya. Kriteria sampel adalah perusahaan manufaktur yang *listing* secara konsisten di BEI dari tahun 2014-2017 yang terdapat laporan auditor independen dan mengalami kerugian maksimal 3 periode berturut-turut.

Hasil dari penelitian ini yaitu variabel *Audit Tenure*, *Debt Default*, dan Reputasi KAP tidak berpengaruh terhadap pemberian Opini *Audit Going Concern*, sedangkan variabel Profitabilitas berpengaruh terhadap pemberian Opini *Audit Going Concern*.

Hal ini dapat membuktikan bahwa independensi auditor tidak dapat terganggu dengan lamanya kerja sama antara auditor dengan klien. Auditor lebih mempertimbangkan kondisi perusahaan yang mengalami kerugian operasi yang berulang kali terjadi sejak tahun-tahun sebelumnya KAP *big four* maupun KAP *non big four* pun sama-sama memiliki peluang untuk memberi opini *audit going concern*. Dan semakin seringnya perusahaan memperoleh laba atau profit akan semakin kecil perusahaan tersebut mendapat opini *audit going concern*.

Kata kunci : audit tenure, debt default, reputasi KAP, profitabilitas



Abstract

The purpose of this study is to prove the effect of Audit Tenure, Debt Default, KAP Reputation, and Profitability on Giving Going Concern Audit Opinions on manufacturing companies listed on the Indonesia Stock Exchange in the 2014-2017 period. A going concern audit opinion is a sign of a company that has received an assessment from the auditor regarding the sustainability of its business. Sample criteria are manufacturing companies that have consistently listed on the Indonesia Stock Exchange from 2014-2017 with independent auditors' reports and suffered a maximum loss of 3 consecutive periods.

The results of this study are the Audit Tenure, Debt Default, and KAP Reputation variables is not significant, while the Profitability variable is significant.

This can prove that auditor independence cannot be interrupted by the length of cooperation between the auditor and the client. The auditor considers the condition of companies that have experienced operating losses that have repeatedly occurred since the previous years of the big four KAP and non big four KAP also have the same opportunity to provide going concern audit opinion. And the more often the company makes a profit or the smaller the company will get going concern audit opinion.

Keyword : audit tenure, debt default, KAP reputation, profitability

