

## ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui dan membuktikan secara empiris pengaruh proporsi komisaris independen, komite audit dan *financial distress* terhadap penerimaan opini audit *going concern* dengan ukuran perusahaan sebagai variabel moderasi pada perusahaan tambang yang telah terdaftar di Bursa Efek Indonesia (BEI) periode 2014-2018. Jumlah perusahaan pertambangan yang dijadikan sampel dalam penelitian ini adalah 165 perusahaan, dan penentuan sampel menggunakan metode purposive sampling. Pengujian hipotesis menggunakan analisis regresi logistic. Hasilnya menunjukkan proporsi komisaris independen, komite audit dan *finansial distress* tidak berpengaruh terhadap penerimaan opini audit *going concern*, serta ukuran perusahaan tidak mampu memoderasi pengaruh proporsi komisaris independen, komite audit dan *finansial distress* terhadap penerimaan opini audit *going concern*.

Kata Kunci: Komisaris Independen, Komite Audit, *Finansial Distress*, opini audit *Going Concern*



## **ABSTRACT**

*The purpose of this study is to identify, analyze and empirically prove the effect of the proportion of independent commissioners, audit committee and financial distress on audit opinion acceptance going concern with company size as a moderating variable in mining companies listed on the Indonesia Stock Exchange (IDX) for the 2014-2018 period. The number of mining companies sampled in this study were 165 companies, and the samples were determined using purposive sampling method. Hypothesis testing uses logistic regression analysis. The results show that the proportion of independent commissioners, audit committee and financial distress has no effect on audit opinion acceptance going concern, and company size is unable to moderate the effect of the proportion of independent commissioners, audit committee and financial distress on audit opinion acceptance going concern.*

*Keywords: Independent Commissioner, Audit Committee, Financial Distress, audit opinion Going Concern*

