

ABSTRACT

This study aims to determine whether the effect of company size, and Audit tenure to accepting going concern audit opinion with the debt default as a moderating variable. The population in this study is goods and consumer subsector manufacturing company listed on the Indonesia Stock Exchange (BEI) for the 2019-2021 period.

Based on the purposive sampling method, there were 156 final samples from this study. The analysis method used is multiple linear regression analysis and Moderated Regression Analysis (MRA). Based The results of this study indicate that the firm size does not have a significant effect on the going concern audit opinion, while audit tenure has a significant effect on Going Concern Audit Opinion. Debt default it is able to moderate the effect of firm size on Going Concern Audit Opinion. However, Debt Default is not able to moderate the effect of Audit Tenure on Going Concern Audit Opinions.

Keywords: *Firm Size, Audit Tenure, Opini Audit Going Concern, Debt Default*

ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh Ukuran Perusahaan dan *Audit Tenure* terhadap Opini Audit *Going Concern* dengan *Debt Default* sebagai variabel moderasi. Populasi dalam penelitian ini merupakan Perusahaan Manufaktur subsektor barang dan konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2019-2021.

Penentuan sampel dilakukan menggunakan metode *purposive sampling* dengan terdapat 156 sampel akhir dari penelitian ini. Metode analisis yang digunakan adalah Analisis Regresi Linear Berganda dan *Moderated Regression Analysis (MRA)*. Berdasarkan hasil penelitian ini menunjukkan bahwa ukuran perusahaan tidak berpengaruh terhadap opini audit *going concern*. Sedangkan *audit tenure* berpengaruh terhadap opini audit *going concern*. *Debt default* mampu memoderasi pengaruh ukuran perusahaan terhadap opini audit *going concern*. Sedangkan *debt default* tidak mampu memoderasi pengaruh *audit tenure* terhadap opini audit *going concern*.

Kata kunci: *Ukuran Perusahaan, Audit Tenure, Opini Audit Going Concern, Debt Default*