THE EFFECT OF PREVIOUS AUDIT OPINION, PROFITABILITY, AUDIT TENURE, AND QUALITY CONTROL SYSTEM ON GOING CONCERN AUDIT OPINIONS

By Aji Purnama Ramadhan

Abstract

This research was conducted to examine the effect of previous year's audit opinion, profitability, audit tenure, and quality control systems on Going Concern audit opinion. This study uses mining sector companies and public accounting firms (KAP) that audited mining sector companies as samples in the study. The data analysis technique used is Path Analysis or path analysis software SmartPLS 3 with a significance level of 5%. The results in this study obtained (1) previous year's audit opinion has a significant effect on Going Concern audit opinion (2) profitability has a significant effect on Going Concern audit opinion (3) audit tenure has no effect on Going Concern audit opinion (4) the quality control system has no effect on Going Concern audit opinion (5) previous year's audit opinion has no effect on Going Concern audit opinion through the quality control system (6) profitability does not affect Going Concern audit opinion through the quality control system (7) audit tenure has no effect on Going Concern audit opinion through the quality control system.

Keywords: *Previous Year's Audit Opinion, Profitability, Audit Tenure, Quality Control System, Going Concern Audit Opinion*

PENGARUH OPINI AUDIT TAHUN SEBELUMNYA, PROFITABILITAS, AUDIT TENURE, DAN SISTEM PENGENDALIAN MUTU TERHADAP OPINI AUDIT *GOING CONCERN*

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Abstrak

Penelitian ini dilakukan untuk menguji Pengaruh Opini Audit Tahun Sebelumnya, Profitabilitas, Audit *Tenure*, dan Sistem Pengendalian Mutu terhadap Opini Audit *Going Concern*. Penelitian ini menggunakan perusahaan sektor pertambangan dan Kantor Akuntan Publik (KAP) yang mengaudit perusahaan sektor pertambangan sebagai sampel dalam penelitian. Teknik analisis data yang digunakan adalah Path Analysis atau analisis jalur software SmartPLS 3 dengan tingkat signifikansi 5%. Hasil dalam penelitian ini memperoleh (1) opini audit tahun sebelumnya berpengaruh signifikan terhadap opini audit *Going Concern* (2) profitabilitas berpengaruh signifikan terhadap opini audit *Going Concern* (3) audit *tenure* tidak berpengaruh terhadap opini audit *Going Concern* (4) sistem pengendalian mutu tidak berpengaruh terhadap opini audit *Going Concern* (5) opini audit tahun sebelumnya tidak berpengaruh terhadap opini audit *Going Concern* melalui sistem pengendalian mutu (6) profitabilitas tidak berpengaruh terhadap opini audit *Going Concern* melalui sistem pengendalian mutu (7) audit tenure tidak berpengaruh terhadap opini audit *Going Concern* melalui sistem pengendalian mutu.

Kata kunci: Opini Audit Tahun Sebelumnya, Profitabilitas, Audit *Tenure*, Sistem Pengendalian Mutu, Opini Audit *Going Concern*