

Determination of Acceptance of Going Concern Audit Opinions Based on Financial Distress, Institutional Ownership, and Auditor Reputation

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Abstract

This study aims to determine the effect of financial distress, institutional ownership, and auditor reputation on going concern audit opinion. In this study, trading, service, and investment companies listed on the Indonesia Stock Exchange for the 2016 – 2020 period are the population. The data sample selection was determined using purposive sampling method so that 17 trading, service, and investment companies were obtained as research samples. This study uses a quantitative approach, which is measured using logistic regression analysis with SPSS 26 program and a significance level of 5%. The results of this study indicate that financial distress has a significant negative effect on the acceptance of going-concern audit opinions, institutional ownership does not significantly affect the acceptance of going concern audit opinions, and auditor reputation does not significantly affect the acceptance of going-concern audit opinions.

Keywords: *financial distress, institutional ownership, auditor reputation, and going concern audit opinion.*

Determinasi Penerimaan Opini Audit *Going Concern* Berdasarkan *Financial Distress*, Kepemilikan Institusional, dan Reputasi Auditor

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh *financial distress*, kepemilikan institusional, dan reputasi auditor terhadap opini audit *going concern*. Pada penelitian ini perusahaan perdagangan, jasa, dan investasi yang terdaftar di Bursa Efek Indonesia periode 2016 – 2020 sebagai populasi. Pemilihan sampel data ditentukan dengan menggunakan metode *purposive sampling* sehingga didapatkan 17 perusahaan perdagangan, jasa, dan investasi sebagai sampel penelitian. Penelitian ini menggunakan pendekatan kuantitatif, yang diukur dengan menggunakan analisis regresi logistik dengan program SPSS 26 dan tingkat signifikansi sebesar 5%. Hasil penelitian ini menunjukkan bahwa *financial distress* berpengaruh negatif signifikan terhadap penerimaan opini audit *going concern*, kepemilikan institusional tidak berpengaruh signifikan terhadap penerimaan opini audit *going concern*, dan reputasi auditor tidak berpengaruh signifikan terhadap penerimaan opini audit *going concern*.

Kata kunci: *financial distress*, kepemilikan institusional, reputasi auditor, dan opini audit *going concern*.