

# ***THE INFLUENCE OF AUDITOR REPUTATION, AUDIT LAG, DEBT DEFAULT AND COMPANY GROWTH ON ACCEPTANCE OF GOING CONCERN AUDIT OPINION***

**By Aria Sopan Hidayat**

## ***Abstract***

*This research is a quantitative study that aims to examine the effect of auditor reputation, audit lag, debt default, and company growth on acceptance of going concern audit opinion. The population in this research is mining companies listed on Indonesia Stock Exchange for the period 2017-2020. Sampling was carried out using purposive sampling and obtained a sample of 184 data from 46 companies that were sampled in this study. Hypothesis testing using Logistics Regression Analysis with the help of SPSS (Statistical Product and Service Solution) version 25 program and a significance level of 5% (0.05). The results of this study indicate that auditor reputation has a significant negative effect, audit lag, and debt default have a significant positive effect on the acceptance of going concern audit opinion. While the company's growth has no significant effect on the acceptance of going concern audit opinion.*

**Keywords:** *Auditor Reputation, Audit Lag, Debt Default, Company Growth, Going Concern Audit Opinion..*

# **PENGARUH REPUTASI AUDITOR, *AUDIT LAG*, *DEBT DEFAULT*, DAN PERTUMBUHAN PERUSAHAAN TERHADAP PENERIMAAN OPINI AUDIT *GOING CONCERN***

**Oleh Aria Sopian Hidayat**

## **Abstrak**

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menguji pengaruh reputasi auditor, *audit lag*, *debt default*, dan pertumbuhan perusahaan terhadap penerimaan opini audit *going concern*. Populasi dalam penelitian ini adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode tahun 2017-2020. Pengambilan sampel dilakukan dengan menggunakan *purposive sampling* dan diperoleh sampel sebanyak 184 data dari 46 perusahaan yang dijadikan sampel dalam penelitian ini. Pengujian hipotesis menggunakan Analisis Regresi Logistik dengan bantuan program SPSS (*Statistical Product and Service Solution*) *version 25* dan tingkat signifikansi sebesar 5% (0,05). Hasil penelitian ini menunjukkan reputasi auditor berpengaruh signifikan negatif, *audit lag*, dan *debt default* berpengaruh signifikan positif terhadap penerimaan opini audit *going concern*. Sedangkan pertumbuhan perusahaan tidak berpengaruh signifikan terhadap penerimaan opini audit *going concern*.

**Kata Kunci:** Reputasi Auditor, *Audit Lag*, *Debt Default*, Pertumbuhan Perusahaan, Opini Audit *Going Concern*.