

The Influence of Audit Quality, Financial Distress and Audit Tenure on the Acceptance of Going Concern Opinion

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Abstract

This research is a quantitative study with the aim of knowing the influence of audit quality, financial distress and audit tenure on the acceptance of going concern opinion. The population in this study are property and real estate companies listed on the Indonesia Stock Exchange in 2018-2021. The data samples were determined using purposive sampling method and obtained 144 samples from 37 companies. Hypothesis testing using logistic regression analysis with SPSS version 26 program. Results of this study indicate that audit quality, financial distress and audit tenure have a significant positive effect on the acceptance of going concern opinion.

Keywords: audit quality, financial distress, audit tenure, going concern opinion

Pengaruh Kualitas Audit, *Financial Distress* dan *Audit Tenure* terhadap Penerimaan Opini *Audit Going Concern*

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Abstrak

Penelitian ini merupakan penelitian kuantitatif dengan tujuan untuk mengetahui pengaruh kualitas audit, *financial distress* dan *audit tenure* terhadap penerimaan opini *audit going concern*. Populasi dalam penelitian ini adalah entitas properti dan *real estate* yang terdaftar di Bursa Efek Indonesia tahun 2018-2021. Pengambilan sampel menggunakan *purposive sampling* sehingga memperoleh sampel sebanyak 144 sampel dari 37 entitas. Pengujian hipotesis menggunakan analisis regresi logistik menggunakan SPSS versi 26. Hasil penelitian menunjukkan bahwa kualitas audit, *financial distress* dan *audit tenure* berpengaruh signifikan positif terhadap penerimaan opini *audit going concern*.

Kata kunci: kualitas audit, *financial distress*, *audit tenure*, opini *going concern*