

THE INFLUENCE OF COMPANY GROWTH, DEBT DEFAULT AND AUDIT CLIENT TENURE ON GOING CONCERN AUDIT OPINIONS

By Asih Anita

Abstract

This research is a quantitative study which aims to examine the influence of company growth, debt default, and audit client tenure on going concern audit opinion. The population in this research is all publicly traded companies listed on the Indonesia Stock Exchange for the 2019-2022 period. Sampling was carried out using random sampling using the Slovin formula and a sample of 90 companies were obtained as samples in this research. Hypothesis testing uses Logistic Regression Analysis with the help of STATA version 12 software and Microsoft Excel with a significance level of 5% (0.05). Based on the results of the data analysis that has been presented, it can be concluded that (1) company growth has a negative relationship and has a significant effect on going concern audit opinion; (2) debt default has a positive relationship and does not have a significant effect on going concern audit opinion; (3) audit client tenure has a negative relationship and does not have a significant effect on going concern audit opinion.

Keywords : Company Growth, Debt Default, Audit Client Tenure, Going Concern Audit Opinion

PENGARUH PERTUMBUHAN PERUSAHAAN, *DEBT DEFAULT* DAN AUDIT *CLIENT TENURE* TERHADAP OPINI AUDIT *GOING CONCERN*

By Asih Anita

Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menguji pengaruh pertumbuhan perusahaan, *debt default*, dan audit *client tenure* terhadap opini audit *going concern*. Populasi dalam penelitian ini adalah seluruh perusahaan *go public* terdaftar di Bursa Efek Indonesia periode tahun 2019-2022. Pengambilan sampel dilakukan dengan menggunakan *random sampling* dengan menggunakan rumus slovin dan diperoleh sampel sebanyak 90 perusahaan yang dijadikan sampel dalam penelitian ini. Pengujian hipotesis menggunakan Analisis Regresi Logistik dengan bantuan software STATA versi 12 dan Microsoft excel dengan tingkat signifikansi sebesar 5% (0,05). Berdasarkan hasil analisis data yang telah disajikan, dapat disimpulkan bahwa (1) pertumbuhan perusahaan memiliki hubungan negatif dan berpengaruh signifikan terhadap opini audit *going concern*; (2) *debt default* memiliki hubungan positif dan tidak berpengaruh signifikan terhadap opini audit *going concern*; (3) audit *client tenure* memiliki hubungan negatif dan tidak berpengaruh signifikan terhadap opini audit *going concern*.

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