

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

**Oleh**

**Bagus Destiyono Hidayatullah**

**Abstrak**

Penelitian ini dilakukan untuk menguji pengaruh variabel Pertumbuhan Perusahaan, *Leverage*, dan *Audit Client Tenure* terhadap Opini Audit *Going Concern* pada perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) periode 2011-2013. Data diperoleh dari laporan keuangan perusahaan yang dipublikasi. Diperoleh jumlah sampel sebanyak 37 perusahaan dengan menggunakan metode *purposive sampling*. Populasi dalam penelitian ini berjumlah 111 perusahaan. Teknik analisis yang digunakan adalah regresi logistik. Hasil penelitian bahwa Pertumbuhan Perusahaan berpengaruh signifikan negatif terhadap kemungkinan Opini Audit *Going Concern*. Sedangkan variabel lain dalam penelitian ini yaitu *Leverage* dan *Audit Client Tenure* berpengaruh tidak signifikan terhadap kemungkinan Opini Audit *Going Concern*.

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

# **THE INFLUENCE OF COMPANY GROWTH, LEVERAGE, AND AUDIT CLIENT TENURE TOWARD GOING CONCERN OPINION**

**By**

**Bagus Destiyono Hidayatullah**

## **Abstract**

This study is performed to examine the effect of variable company growth, leverage and audit client tenure on going concern Opinion in industry and chemical companies in Indonesia Stock Exchange over period 2011-2013. The data is obtained from published corporate financial statements. This is gained sample amount of 37 companies by using purposive sampling method. The population of this study amounted to 111 companies. The analysis technique used is logistic regression. The result of this study indicated that company growth has significant negative effect on the probability of going concern opinion. On the other hand, other variable in this study which is leverage and audit client tenure has insignificant effect on the probability of Auditor Switching.

**Keywords:** Company Growth, Leverage, Audit Client Tenure, Going Concern Opinion