

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

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel Kualitas Audit, Profitabilitas, Pertumbuhan Perusahaan, dan *Audit Client Tenure* Terhadap Opini *Audit Going Concern* pada perusahaan manufaktur sub sektor industri dasar dan kimia di Bursa Efek Indonesia periode 2011 – 2012. Populasi dalam penelitian ini sejumlah 60 perusahaan manufaktur sub sektor industri dasar dan kimia di Bursa Efek Indonesia periode 2011 – 2012. Data diperoleh dari laporan keuangan perusahaan yang dipublikasi. Diperoleh jumlah sampel sebanyak 28 perusahaan. Teknik analisis yang digunakan adalah regresi logistik dan uji hipotesis dengan tingkat kepercayaan 5%. Hasil penelitian ini menunjukkan bahwa Kualitas Audit, Profitabilitas, dan *Audit Client Tenure* tidak berpengaruh signifikan terhadap Opini *Audit Going Concern*, sedangkan variabel lain yaitu pertumbuhan perusahaan berpengaruh signifikan terhadap Opini *Audit Going Concern* yang ditunjukkan dengan mempunyai signifikansi dari uji koefisien regresi sebesar 0,003.

Kata kunci: *Audit Client Tenure*, Pertumbuhan Perusahaan, Profitabilitas

THE INFLUENCE OF AUDIT QUALITY, PROFITABILITY, SALES GROWTH AND AUDIT CLIENT TENURE TOWARD GOING CONCERN AUDIT OPINION

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Abstract

This study is performed to examine the effect of Audit Quality, Profitability, Sales Growth, and Audit Client Tenure toward Going Concern Audit Opinion in manufacturing companies sub sector basic industry and chemical products in Indonesia Stock Exchange over period 2011 – 2012. The population of this research is 60 in manufacturing companies sub sector basic industry and chemical products listed on the Indonesia Stock Exchange over period 2011 – 2012. The data is obtained based on corporate finance reporting that at publication. It is gained sample amount of 28 from manufacturing companies sub sector basic industry and chemical products those classified in sahamaok.com the analysis technique used here is logistic regression and hypothesis test with level of significance 5%. The research result that Audit Quality, Profitability, and Audit Client Tenure are not significant toward Going Concern Audit Opinion. On this research, Sales Growth shows the most influencing variable toward Going Concern Audit Opinion that is pointed out from point tcount is even greater instead of coefficient regression have significant as big as 0,003.

Keywords: Audit Client Tenure, Profitability, Sales Growth