

# ***The Effect of Financial Condition of The Company, Audit Tenure, and Reputation Of Public Accounting Firm On Going Concern Audit Opinion***

By Alya Nur Amalina

## **Abstract**

*This research is using quantitative study aimed to examine the effect of financial condition of the company is measured by Altman Revised method, audit tenure measured by the length of engagement between the client and public accounting firm, and reputation of public accounting firm is measured from the big four public accounting firm and non big four public accounting firm on going concern audit opinion. The population in this study is a manufacturing company listed on the Indonesia Stock Exchange in 2013-2018. The sample in this study amounted to 91 manufacturing companies found on the Indonesia Stock Exchange and the website of each company for the period 2013-2018 which were selected using the purposive sampling method. Hypothesis testing in this study was used Logistik Regression Analysis using SPSS analysis tool with a significant level of 5%. The result of hypothesis testing showed that (1) financial condition of the company had no significant effect on going concern audit opinion (2) audit tenure had no significant effect on going concern audit opinion (3) reputation of public accounting firm had negative significant effect on going concern audit opinion.*

*Keywords : financial condition of the company, audit tenure, reputation of public accounting firm, and going concern audit opinion*

# **Pengaruh Kondisi Keuangan Perusahaan, *Audit Tenure*, dan Reputasi Kantor Akuntan Publik Terhadap Opini Audit *Going Concern***

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## **Abstrak**

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menguji pengaruh kondisi keuangan perusahaan yang diukur dengan metode Altman Revisi, *audit tenure* yang diukur dengan lamanya perikatan antara klien dengan KAP, dan reputasi kantor akuntan publik yang diukur dari KAP *big four* dan KAP *non big four* terhadap opini audit *going concern*. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2013-2018. Sampel dalam penelitian ini berjumlah 91 perusahaan manufaktur yang terdapat di Bursa Efek Indonesia dan website masing-masing perusahaan periode 2013-2018 yang dipilih dengan menggunakan metode *purposive sampling*. Pengujian hipotesis dalam penelitian ini menggunakan Analisis Regresi Logistik dengan program SPSS dan tingkat signifikansi 5%. Hasil pengujian hipotesis menunjukkan bahwa (1) kondisi keuangan perusahaan tidak berpengaruh signifikan terhadap opini audit *going concern* (2) *audit tenure* tidak berpengaruh signifikan terhadap opini audit *going concern* (3) reputasi kantor akuntan publik berpengaruh signifikan negatif terhadap opini audit *going concern*.

Kata kunci : kondisi keuangan perusahaan, *audit tenure*, reputasi kantor akuntan publik, dan opini audit *going concern*