

ABSTRAK

Keberadaan suatu entitas usaha didirikan tidak hanya untuk memperoleh laba tetapi juga untuk mempertahankan keberlangsungan usaha perusahaan di masa mendatang. Tidak terdapatnya penetapan status *going concern* terhadap suatu perusahaan tidaklah hal yang mudah. Penelitian ini bertujuan untuk mengetahui faktor – faktor yang mempengaruhi pemberian opini audit *going concern*, di antaranya profitabilitas, *corporate governance*, dan *debt default* dengan ukuran KAP sebagai variabel moderasi. Dalam penelitian ini peneliti menganalisis pengaruh tersebut dengan melihat laporan keuangan perusahaan manufaktur yang terdaftar di BEI pada periode 2013 – 2015. Pengambilan sampel dilakukan dengan metode *purposive sampling*. Sampel dalam penelitian ini adalah 20 perusahaan manufaktur di Indonesia

Teknik analisis data menggunakan regresi logistik. Hasil dari pengujian hipotesis dalam penelitian menunjukkan bahwa profitabilitas, *corporate governance* dan *debt default* tidak berpengaruh terhadap penerimaan opini audit *going concern*. Sedangkan ukuran KAP memoderasi profitabilitas terhadap opini audit *going concern*. Selain itu, ukuran KAP tidak memoderasi *corporate governance* terhadap opini audit *going concern* dan *debt default* terhadap opini audit *going concern*.

Kata kunci : Opini audit *going concern*, profitabilitas, *corporate governance*, *debt default*, ukuran KAP

ABSTRACT

The existence of a business entity established not only to derive profit but also to maintain the sustainability of the company business in the future. The absence of the going concern status determination procedures are structured, lead to the provision of the status going concern of a company is not easy. This study aims to determine the factors that affect the going concern audit opinion, among others profitabilitas, corporate, and debt default with the size office public accountant as a moderating variable. In this study researchers analyzed the effect by looking at the financial statements of the manufacturing sector companies listed on the Indonesian Stock Exchange in the period 2013 – 2015. Sampling was done by using purposive sampling technique. The sample in this study was 20 manufacturing companies in Indonesian.

Technique of data analysis in this study using logistic regression techniques. Results of testing the hypothesis in this study shows that profitabilitas, corporate governance, and debt default does not affect the going concern audit opinion. Meanwhile the size office public account moderate relationship profitabilitas to going concern audit opinion. In addition, the size office public account does not moderate the relationship corporate governance to going concern audit opinion, and does not moderate the relationship debt default to going concern audit opinion.

Keyword : Going concern audit opinion, profitabilitas, corporate governance, debt default, size office public accountant.