

**PENGARUH KONDISI KEUANGAN, REPUTASI KAP DAN OPINI AUDIT
GOING CONCERN SEBELUMNYA TERHADAP OPINI GOING CONCERN**

**(Studi pada Perusahaan Manufaktur yang Terdaftar Di BEI
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ABSTRAK

Pemberian opini berguna bagi investor dalam memberikan investasi, karena jika diberikan opini *going concern* maka hal tersebut menjadi sinyal negatif tentang kelangsungan usaha suatu perusahaan. Penelitian ini bertujuan untuk mengetahui pengaruh kondisi keuangan, reputasi KAP dan opini audit *going concern* sebelumnya terhadap opini *going concern* perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013-2017.

Teknik analisis yang digunakan adalah analisis deskriptif dengan pengujian hipotesis menggunakan uji regresi logistik dengan perangkat lunak SPSS versi 23 dan data yang digunakan adalah data sekunder yaitu laporan keuangan dan laporan audit yang dipublikasikan melalui website www.idx.co.id. Populasi penelitian ini adalah semua perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013-2017. Teknik pengambilan sampel dengan menggunakan purposive sampling. Berdasarkan kriteria yang telah ditentukan, diperoleh sampel dari 34 perusahaan dan diperoleh 170 pengamatan.

Hasil penelitian ini menunjukkan bahwa kondisi keuangan dan opini audit *going concern* sebelumnya pengaruh signifikan secara parsial terhadap opini *going concern*; sementara itu reputasi KAP tidak berpengaruh secara parsial terhadap opini *going concern*. Kondisi keuangan, reputasi KAP dan opini audit *going concern* sebelumnya berpengaruh signifikan secara simultan terhadap opini *going concern* sebesar 75,5 %.

Kata Kunci : Opini *Going Concern*, Kondisi Keuangan, Reputasi KAP, Opini Audit *Going Concern* Sebelumnya

***THE EFFECT OF FINANCIAL CONDITION, REPUTATION PUBLIC
ACCOUNTANT, AND GOING CONCERN AUDIT OPINION PRIOR YEAR TO
GOING CONCERN OPINION***

(Study On Manufacturing Company Listed On BEI Year 2013-2017)

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ABSTRACT

Opinion is useful to investors in providing investment because if given opinion going concern then it becomes a negative signal about the continuity of the business of a company. This research aims to determine the effect of financial condition, reputation public accountant, and going concern audit opinion prior to going concern opinion of manufacturing companies listed in the Indonesian stock exchange period 2013-2017.

Analytical technique used is descriptive analysis with hypothesis testing using logistic regression test with software SPSS version 23 and data used is secondary data i.e., financial statements and independent auditor's report, published through the website www.idx.co.id. The population of this research is all manufacturing companies that listed in the Indonesia Stock Exchange period 2013-2017. The sampling technique by using purposive sampling. Based on pre-defined criteria, obtained a sample of 34 companies and obtained 170 observations.

The result of this research showed that financial condition and going concern audit opinion prior significant influence partially to going concern opinion; meanwhile reputation public accountant didn't has effect partially to going concern opinion. financial condition, reputation public accountant, and going concern audit opinion prior has a significant effect simultaneously on to going concern opinion amount 75,5%.

Keywords : *going concern opinion, financial condition, reputation public accountant, going concern audit opinion prior year.*