

**Pengaruh Kualitas Audit dan Kondisi Keuangan Perusahaan Terhadap Opini
Audit *Going Concern*
(Pada Perusahaan Sub Sektor Pertambangan Yang Terdaftar Di Bursa Efek
Indonesia (BEI) Tahun 2015 - 2019)**

ABSTRAK

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Opini audit *going concern* yang diterima perusahaan menunjukkan kondisi serta peristiwa yang menimbulkan keraguan auditor mengenai kelangsungan hidup perusahaan. Penelitian ini bertujuan untuk mengetahui pengaruh kualitas audit dan kondisi keuangan terhadap opini audit *going concern*. Populasi dalam penelitian ini adalah perusahaan sub sektor pertambangan periode tahun 2015 - 2019 sebanyak 43 perusahaan. Pengambilan sampel dilakukan dengan teknik *puposive sampling* menjadi 23 perusahaan. Metode penelitian ini dilakukan dengan pendekatan kuantitatif dengan teknik analisis data statistik deskriptif dan regresi logistik menggunakan pengujian model *fit*, *Hosmer and lomeshow test*, koefisien determinasi serta menggunakan uji hipotesis parsial yakni membandingkan uji *wald* dengan *chi-square*. Dari hasil analisis dapat disimpulkan bahwa kualitas audit tidak berpengaruh terhadap opini audit *going concern*, sedangkan kondisi keuangan perusahaan berpengaruh terhadap opini audit *going concern*.

Kata Kunci: Kualitas Audit , Kondisi Keuangan Perusahaan, Opini Audit *Going Concern*.

**The Effect of Audit Quality and Company Financial Conditions on Going Concern
Audit Opinions
(In Mining Sub-Sector Companies Listed on the Indonesia Stock Exchange (IDX)
2015 - 2019)**

ABSTRACT

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The going concern audit opinion received by the company shows conditions and events that raise the auditor's doubt regarding the company's survival. This study aims to determine the effect of audit quality and financial conditions on going concern audit opinion. The population in this study were 43 companies in the mining sub-sector for the period 2015 - 2019. Sampling was done by using purposive sampling technique to 23 companies. This research method is carried out with a quantitative approach with descriptive statistical data analysis techniques and logistic regression using the fit model test, Hosmer and Lowow test, the coefficient of determination and using a partial hypothesis test, namely comparing the Wald test with the chi-square test. From the analysis, it can be concluded that audit quality has no effect on going concern audit opinion, while the company's financial condition affects going concern audit opinion.

Keywords: Audit Quality, Company's Financial Condition, Going Concern Audit Opinion