

**PENGARUH PERTUMBUHAN PERUSAHAAN, AUDIT *TENURE*,
DISCLOSURE LEVEL DAN *FINANCIAL DISTRESS* TERHADAP OPINI
AUDIT *GOING CONCERN***

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh pertumbuhan perusahaan, *audit tenure*, *disclosure level* dan *financial distress* terhadap opini *audit going concern* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2014-2018. Pengambilan sampel menggunakan metode *purposive sampling*, sampel yang didapat adalah sebanyak 20 perusahaan manufaktur yang terdaftar di BEI. Data di olah dengan menggunakan SPSS 16.

Hasil penelitian ini menunjukkan bahwa pertumbuhan perusahaan tidak berpengaruh terhadap opini *audit going concern*. *Audit tenure* tidak berpengaruh terhadap opini *audit going concern*. *Disclosure level* memiliki pengaruh terhadap opini *audit going concern*. *Financial distress* tidak berpengaruh negatif terhadap opini *audit going concern*.

**Kata Kunci : Opini Audit *Going Concern*, Pertumbuhan Perusahaan, Audit
Tenure, *Disclosure Level*, *Financial Distress***

**EFFECT OF COMPANY GROWTH, AUDIT TENURE, DISCLOSURE
LEVEL, AND FINANCIAL DISTRESS ON GOING CONCERN AUDIT
OPINION**

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ABSTRACT

This study aims to determine the effect of company growth, audit tenure, disclosure level and financial distress on going concern audit opinion on manufacturing companies listed on the Indonesia Stock Exchange in 2014-2018. Sampling uses purposive sampling method, the sample obtained is as many as 20 manufacturing companies listed on the Stock Exchange. Data is processed using SPSS 16.

The results of this study indicate that the growth of the company does not affect the going-concern audit opinion. Audit tenure does not affect the going-concern audit opinion. Disclosure level has an influence on going-concern audit opinion. Financial distress does not negatively affect the going concern audit opinion.

***Keywords : Going Concern Audit Opinion, Growth of the Company, Audit
Tenure, Disclosure Level, Financial Distress***