

Nurul Fitriyah, 15322035, *Pengaruh Kondisi Keuangan, Kepemilikan Perusahaan, dan Pengalaman Auditor Terhadap Opini Audit Going Concern*, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, April 2019

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kondisi keuangan, kepemilikan institusional, kepemilikan manajerial dan pengalaman auditor terhadap opini audit *going concern*. Metode penelitian yang digunakan adalah metode kuantitatif dengan mengambil data sekunder. Pemilihan sampel menggunakan metode *purposive sampling*. Dari kriteria yang telah ditentukan diperoleh sampel sebanyak 190 perusahaan manufaktur. Analisis data menggunakan analisis regresi logistik. Hasil penelitian menunjukkan bahwa kondisi keuangan berpengaruh terhadap opini audit *going concern*. Kepemilikan institusional tidak berpengaruh terhadap opini audit *going concern*. Kepemilikan manajerial tidak berpengaruh terhadap opini audit *going concern*. Pengalaman auditor tidak berpengaruh terhadap opini audit *going concern*.

Kata kunci : kondisi keuangan, kepemilikan institusional, kepemilikan manajerial, pengalaman auditor dan opini audit *going concern*.

Nurul Fitriyah, 15 322 035, *The Effect Of Financials Distress, Company Ownership, Auditor's Experience To Going Concern Audit Opinion*, Accounting, Faculty Of Economics And Business, University Of Muhammadiyah Gresik, April 2019.

ABSTRACT

The research aimed to determine the effect of financials distress, institutional ownership, managerial ownership and auditor's experience to going concern audit opinion. This research was used a casual method by taking secondary data. The selection of sample used purposive sampling method. From the determined criteria obtained a sample 190 manufactur's company. Analyzing of data was used logistic regression analyzed. The result showed that financial distress had on effect to going concern audit opinion. Institutional ownership didn't effect to going concern audit opinion. Managerial ownership didn't effect to going concern audit opinion. Auditor's experience didn't effect to going concern audit opinion.

Keywords : financial distress, institutional ownership, managerial ownership, auditor's experience, going concern audit opinion