

Rosyidatul Masnunah, 11321035, **Pengaruh Faktor Keuangan dan Non Keuangan terhadap Penerimaan Opini Audit *Going Concern***. Akuntansi, Fakultas Ekonomi Universitas Muhammadiyah Gresik.

ABSTRAK

Penelitian ini bertujuan untuk mengetahui apakah kualitas audit, opini audit tahun sebelumnya, audit *tenure*, pertumbuhan perusahaan, ukuran perusahaan, utang, kondisi keuangan perusahaan berpengaruh terhadap opini audit *going concern*. Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2011-2013. Data yang digunakan berupa data sekunder. Metode analisis data menggunakan analisis deskriptif dan analisis regresi logistik.

Hasil penelitian ini menunjukkan opini audit tahun sebelumnya berpengaruh terhadap penerimaan opini audit *going concern*. Sedangkan kualitas audit, audit *tenure*, pertumbuhan perusahaan, ukuran perusahaan, Utang dan kondisi keuangan perusahaan tidak berpengaruh terhadap penerimaan opini audit *going concern*.

Kata Kunci : *Going Concern*, Kualitas Audit, Opini Tahun Sebelumnya, Audit *Tenure*, Pertumbuhan Perusahaan.

Rosyidatul Masnunah, 11321035, ***The Effect of Financial Factor and Non Financial on Going Concern Audit Opinion would receive a going concern opinion***, Accounting, Faculty Economics, Muhammadiyah University of Gresik.

ABSTRACT

The purpose of this study was to determine whether the effect of quality audit, Previous audit report, Audit Client Tenure, Company's Growth, Company size, Debt to Equity Ratio, Financial condition of Company on Going Concern Audit Opinion would receive a going concern opinion. This study population is a manufacturing company listed on The Indonesia Stock Exchange in the 2011- 2013. The Data used were secondary data. Method of data analysis used statistic descriptive and logistic regression analysis Independent.

The result of this study indicate previous audit report are significantly effect the going concern audit opinion. On the other hand, Audit Quality, Audit Client Tenure, Company's Growth, Company size, Debt to equity ratio, Financial condition does not ave effect on going concern audit opinion.

Key Words : Going Concern, Audit Quality, Previous audit report, Audit Client Tenure, Company's Growth.