

Nadya Fakhriyyah Diyanah, 16321025, **Pengaruh Profitabilitas, Opini Audit Tahun Sebelumnya dan Kualitas Audit Terhadap Penerimaan Opini Audit *Going Concern***, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Januari 2019

ABSTRAKSI

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, opini audit tahun sebelumnya dan kualitas audit terhadap penerimaan 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 99 perusahaan. Analisis data menggunakan analisis regresi logistik. Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh terhadap penerimaan opini audit *going concern*. Opini audit tahun sebelumnya tidak berpengaruh terhadap penerimaan opini audit *going concern*. Kualitas audit tidak berpengaruh terhadap penerimaan opini audit *going concern*.

Kata kunci : profitabilitas, opini audit tahun sebelumnya, kualitas audit dan opini audit *going concern*.

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ABSTRACT

The research aimed to determine the effect of profitability, previous year's audit opinion and quality of audit on the acceptance of 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 predetermined criteria obtained a sample 99 companies. Analyzing of data was used logistic regression analyzed. The result showed that profitability had an effect on the acceptance of going concern audit opinion. Previous year's audit opinion didn't effect on the acceptance of going concern audit opinoin. Quality of audit didn't effect on the acceptance of going concern.

Keywords : profitability, previous year's audit opinion, quality of audit, going concern audit opinion.