

ABSTRAK

Dalam melaksanakan proses audit, auditor dituntut tidak hanya melihat sebatas pada hal-hal yang ditampak-an dalam laporan keuangan saja tetapi juga harus lebih mewaspadaai hal-hal potensial yang dapat mengganggu kelangsungan hidup (*going concern*) suatu perusahaan. Penelitian ini dimaksudkan untuk mengetahui pengaruh kualitas audit dan *corporate governance* terhadap penerimaan *going concern* pada perusahaan LQ-45 yang terdaftar di BEI tahun 2018-2020. Jenis penelitian ini adalah penelitian kuantitatif, populasi dalam penelitian ini adalah perusahaan LQ-45 yang terdaftar di BEI yaitu sebanyak 12 perusahaan yang sekaligus digunakan sebagai sampel. Pengujian model dan hipotesis dilakukan dengan menggunakan regresi logistik (*logistic regression*). Hasil penelitian menunjukkan kualitas audit diperoleh koefisien regresi sebesar 40,918 dengan tingkat signifikansi (*p-value*) sebesar $0,991 > 0,05$ secara parsial tidak berpengaruh secara signifikan terhadap opini audit *going concern*. *Corporate governance* diperoleh koefisien regresi sebesar -126,931 dengan tingkat signifikansi (*p-value*) sebesar $0,466 > 0,05$ secara parsial tidak berpengaruh secara signifikan terhadap opini audit *going concern*. Secara bersama-sama variasi variabel bebas (kualitas audit dan *corporate governance*) dapat mempengaruhi penerimaan opini audit *going concern* dengan nilai Nagelkerke R Square sebesar 0,513 atau sebesar 51,3%.

Kata Kunci : Kualitas, Corporate, Opini

ABSTRACT

In carrying out the audit process, the auditor is required not only to look at the things that are shown in the financial statements but also to be more aware of potential things that can disrupt the going concern of a company. This study is intended to determine the effect of audit quality and corporate governance on going concern acceptance of LQ-45 companies listed on the IDX in 2018-2020. This type of research is quantitative research, the population in this study are LQ-45 companies listed on the Stock Exchange, namely 12 companies which are also used as samples. Model and hypothesis testing is done using logistic regression (logistic regression). The results showed that the audit quality obtained a regression coefficient of 40,918 with a significance level (ρ -value) of $0.991 > 0.05$ partially not significantly affect the going concern audit opinion. Corporate governance obtained a regression coefficient of -126,931 with a significance level (ρ -value) of $0.466 > 0.05$ partially not significantly affect the going concern audit opinion. Together, the variation of independent variables (audit quality and corporate governance) can affect the acceptance of going concern audit opinion with a Nagelkerke R Square value of 0.513 or 51.3%. 05 partially has no significant effect on going concern audit opinion. Together, the variation of independent variables (audit quality and corporate governance) can affect the acceptance of going concern audit opinion with a Nagelkerke R Square value of 0.513 or 51.3%. 05 partially has no significant effect on going concern audit opinion. Together, the variation of independent variables (audit quality and corporate governance) can affect the acceptance of going concern audit opinion with a Nagelkerke R Square value of 0.513 or 51.3%.

Keywords: Quality, Corporate, Opinion