ABSTRAK

Opini audit *going concern* yang diterima oleh sebuah perusahaan menunjukkan adanya kondisi dan peristiwa yang menimbulkan keraguan auditor akan kelangsungan hidup perusahaan. Opini audit *going concern* dapat digunakan sebagai peringatan awal bagi para pengguna laporan keuangan guna menghindari kesalahan dalam pembuatan keputusan. Penelitian ini bertujuan untuk mengetahui Pengaruh *Financial Distress,* Reputasi Auditor dan Opini Audit Tahun Sebelumnya terhadap Opini Audit *Going Concern*, secara simultan dan parsial. Populasi dalam penelitian ini adalah perusahaan manufaktur sub sektor *Food and Beverage* yang terdaftar di BEI periode 2012-2016. Teknik pemilihan sampelyang digunakan yaitu sampel jenuh dan diperoleh 14 perusahaan *Food and Beverage,* periode penelitian selama lima tahun sehingga didapat 70 unit sampel dalam penelitian ini. Metode analisis data dalam penelitian ini adalah analisis regresi logistik. Hasil penelitian menunjukkan bahwa *Financial Distress*, Reputasi Auditor dan Opini Audit Tahun Sebelumnya secara simultan berpengaruh signifikan terhadap Opini Audit *Going Concern*. Sedangkan secara parsial, *Financial Distress* dan Reputasi Auditor, tidak berpengaruh signifikan terhadap Opini Audit *Going Concern*. Opini Audit Tahun Sebelumnya berpengaruh positif signifikan terhadap Opini Audit *Going Concern.*

Kata Kunci: *Financial Distress*, Reputasi Auditor dan Opini Audit Tahun Sebelumnya, Opini Audit *Going Concern.*

ABSTRACT

The going concern audit opinion received by a company indicates the existence of conditions and events that cause auditor doubts about the survival of the company. The going concern audit opinion can be used as an early warning for users of financial statements in order to avoid mistakes in decision making. This study aims to determine the influence of Financial Distress, Auditor Reputation and Previous Audit Opinion on Going Concern Audit Opinions, simultaneously and partially. The population in this study is a Food and Beverage sub-sector manufacturing company listed on the IDX for the 2012-2016 period. The sample selection technique used is saturated sample and obtained 14 Food and Beverage companies, the research period for five years so that 70 samples were obtained in this study. Data analysis method in this study is logistic regression analysis. The results showed that Financial Distress, Auditor Reputation and Previous Year Audit Opinion simultaneously had a significant effect on the Going Concern Audit Opinion. While partially, the Financial Distress and Auditor Reputation did not have a significant effect on the Going Concern Audit Opinion. Previous Year Audit Opinion had a significant positive effect on the Going Concern Audit Opinion.

Keywords: Financial Distress, Auditor Reputation, Previous Year Audit Opinion, Going Concern Audit Opinion.