

ABSTRACT

Depi Sartika. *The Influence of Switching Auditors, Company Size, Corporate Growth, and Financial Distress Against Going Concern Audit Opinion In Restaurants, Hotels and Tourism Sector Listed In Indonesia Stock Exchange Year 2011-2016.* (Guided by Ms. Sri Handayani SE, MM, M.Ak, CPMA)

The basic assumption audit opinion going concern is used by auditors to prepare financial statements. This assumption arises if the auditors feels there is sanction to the management as the maker of financial statements. Giving a going concern audit opinion because the company is considered to lose confidence and threatened bankruptcy. This study was conducted with the aim to analyze the influence of switching auditors, company size, corporate growth, and financial distress partially and simultaneously toward going concern audit opinion on Restaurants, Hotels and Tourism Sector Listed In Indonesia Stock Exchange Year 2011-2016.

Switching auditors measured by dummy variabel is the company performing the change of auditors is given code 1, while the company that does not change the auditor is given code 0, company size measured by asset growth ratio, corporate growth measured by sales growth ratio, and financial distress is measured by an Altman Z-score, audit opinion going concern is measured with dummy variabel that is going concern audit opinion is given code 1, whereas non-going concern audit opinion is given code 0. The data used comes from secondary data in the form of annual financial statement data and the annual audit report of the Restaurants, Hotels and Tourism Sector Listed In Indonesia Stock Exchange Year 2011-2016. This study uses a saturated sampling technique that is the entire population of 114 data used as research samples. Data analysis technique in this research use binnary logistic regression analysis, descriptive statistic test, omnibus test, wald test, and Nagelkerke determination coefficient.

The result of this study are switching auditors, company size, corporate growth, and financial distress simultaneously affect the going concern audit opinion. Partially, financial distress variabel has significant effect with positive coefficient and switching auditors, company size, and corporate growth has no significant effect. This indicates that the financial distress is a variabel that can be considered for giving the audit opinion going concern by the auditor.

Keywords : *Switching Auditors, Company Size, Corporate Growth, Financial Distress, Going Concern Audit Opinion*