

ABSTRAK

Penelitian ini bertujuan untuk menguji Reputasi Auditor, Ukuran Perusahaan dan Pertumbuhan Perusahaan terhadap Opini Audit Going Concern dengan Kinerja Keuangan sebagai Variabel Intervening. Populasi yang digunakan dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2018-2022. Teknik pengambilan sampel dilakukan dengan metode purposive sampling. Purposive sampling adalah pemilihan sampel dengan kriteria-kriteria tertentu. Berdasarkan metode purposive sampling diperoleh 62 sampel perusahaan yang memenuhi kriteria. Data pada penelitian ini dianalisis dengan teknik analisis regresi linear berganda yang diolah menggunakan SPSS .

Hasil penelitian ini menyimpulkan bahwa: reputasi auditor berpengaruh negatif terhadap kinerja keuangan dan opini audit going concern. Ukuran perusahaan dan pertumbuhan perusahaan tidak berpengaruh terhadap kinerja keuangan dan opini audit going concern. Kinerja keuangan tidak berpengaruh terhadap opini audit going concern.

Kata Kunci : Reputasi Auditor, Ukuran Perusahaan dan Pertumbuhan Perusahaan, Opini Audit Going Concern, Kinerja Keuangan.

ABSTRACT

This research aims to examine Auditor Reputation, Company Size and Company Growth on Going Concern Audit Opinions with Financial Performance as an Intervening Variable. The population used in this research is manufacturing companies listed on the Indonesia Stock Exchange (BEI) during the 2018-2022 period. The sampling technique was carried out using the purposive sampling method. Purposive sampling is selecting samples with certain criteria. Based on the purposive sampling method, 62 samples of companies were obtained that met the criteria. The data in this study were analyzed using multiple linear regression analysis techniques which were processed using SPSS.

The results of this research conclude: the auditor's reputation has a negative effect on financial performance and going concern audit opinion. Company size and company growth have no effect on financial performance and going concern audit opinion. Financial performance has no effect on going concern audit opinion.

Keywords: Auditor Reputation, Company Size and Company Growth, Going Concern Audit Opinion, Financial Performance.