

**PENGARUH KUALITAS AUDIT, KONDISI KEUANGAN, *GOOD CORPORATE GOVERNANCE* DAN UKURAN PERUSAHAAN TERHADAP OPINI AUDIT *GOING CONCERN***

(STUDI EMPIRIS PADA PERUSAHAAN SEKTOR ENERGI YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2019-2021)

Oleh

**Yesaya Handayani**

Revisi  
9/23  
4

**ABSTRAK**

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh kualitas audit, kondisi keuangan, *good corporate governance* dan ukuran perusahaan terhadap opini audit *going concern*. Data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan keuangan tahunan perusahaan. Teknik pemilihan sampel menggunakan metode *purposive sampling* dengan total 177 data sampel pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2019-2021. Metode penelitian yang digunakan adalah regresi logistik dengan uji *hosmer and lemeshow test*, uji *overall model fit test*, uji *nagelkerke r square*, tabel klasifikasi 2x2 dan uji *wald*. Alat analisis data menggunakan program SPSS versi 25. Hasil penelitian membuktikan bahwa variabel kondisi keuangan, kepemilikan institusional, kepemilikan manajerial, dan ukuran perusahaan berpengaruh terhadap opini audit *going concern*, sedangkan variabel kualitas audit, komite audit, dan dewan komisaris independen tidak berpengaruh terhadap opini audit *going concern*.

**Kata kunci:** Kualitas Audit, Kondisi Keuangan, *Good Corporate Governance*, Ukuran Perusahaan, Opini Audit *Going Concern*

**THE EFFECT OF AUDIT QUALITY, FINANCIAL CONDITION, GOOD CORPORATE GOVERNANCE, AND COMPANY SIZE ON GOING CONCERN AUDIT OPINION**  
(EMPIRICAL STUDY ON ENERGY SECTOR COMPANIES LISTED ON INDONESIAN STOCK EXCHANGE IN 2019-2021)

By  
**YESAYA HANDAYANI**

**ABSTRACT**

This research aims to empirically prove the effect of audit quality, financial condition, good corporate governance, and company size on going concern audit opinion. The data used in this research is secondary data in the form of the company's annual financial report. The sample selection technique uses a purposive sampling method with a total of 177 sample data on energy sector companies listed on the Indonesia Stock Exchange (IDX) in 2019-2021. The research method used is logistic regression with the Hosmer and Lemeshow test, overall model fit test, Nagelkerke r square test, 2x2 classification table and Wald test. The data analysis tool uses the SPSS version 25 program. The results of the research prove that the variables financial condition, institutional ownership, managerial ownership, and company size have a significant effect on going concern audit opinion; meanwhile the variables audit quality, audit committee, and independent board of commissioners has no significant effect on going concern audit opinion.

**Keywords:** Audit Quality, Financial Condition, Good Corporate Governance, Company Size, Going Concern Audit Opinion.

