

ABSTRAK

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PENGARUH *FINANCIAL DISTRESS* DAN KUALITAS AUDIT TERHADAP PENERIMAAN OPINI *GOING CONCERN*

(XV + 63 halaman: 1 gambar; 19 tabel; 5 lampiran)

Penelitian ini menguji hubungan antara *financial distress* serta kualitas audit pada penerimaan *going concern opinion*. Kualitas audit pada penelitian ini menggunakan ukuran KAP (Kantor Akuntan Publik) serta masa perikatan audit. Pengujian terhadap *financial distress* dan juga kualitas audit penelitian dilakukan pada tahun 2018 hingga 2020. Yang dimana pada masa tersebut terbagi atas masa sebelum pandemi covid dan juga masa pandemi Covid-19. Data-data yang diperoleh setelahnya diolah menggunakan aplikasi STATA. Penelitian ini menemukan sebagian bukti terkait dengan *financial distress*, *audit tenure* dan ukuran KAP yang dimana pada masa sebelum pandemi covid-19 memiliki pengaruh negatif terhadap penerimaan opini *going concern*. Namun pada masa pandemi Covid-19 tidak ditemukan bukti bahwa *financial ditress* dan kualitas audit memiliki pengaruh terhadap penerimaan opini *going concern*.

Referensi: 43 (2000-2021)

Kata kunci: *Financial distress*, *audit tenure*, ukuran KAP, opini *going concern* dan Covid-19

ABSTRACT

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THE INFLUENCE OF FINANCIAL DISTRESS AND AUDIT QUALITY ON THE ACCEPTANCE OF GOING CONCERN OPINIONS

(XV + 63 pages: 1 image; 19 tables; 5 attachments)

This study examines the relationship between financial distress and audit quality on going concern opinion acceptance. The audit quality in this study uses the size of the Public Accounting Firm (KAP) and the audit engagement period. Tests on financial distress as well as the quality of research audits were carried out from 2018 to 2020. This period was divided into the pre-covid-19 pandemic and the Covid-19 pandemic. The data obtained afterwards were processed using the STATA application. This study found some evidence related to financial distress, audit tenure and the size of KAP which in the pre-covid-19 pandemic had a negative influence on the acceptance of going concern opinions. However, during the Covid-19 pandemic, there was no evidence that financial distress and audit quality had an influence on the acceptance of going concern opinions.

Reference: 43 (2000-2021)

Keywords: *Financial distress, audit tenure, KAP size, going concern opinion and Covid-19*