

## ABSTRAK

### **“Analisis Faktor-Faktor Yang Mempengaruhi Penerimaan Opini Audit *Going Concern*”**

#### **(Studi Kasus Pada Perusahaan Sub Sektor Tekstil & *Garment* Yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2019-2021)**

Penelitian ini bertujuan untuk menguji dan menganalisis faktor-faktor yang mempengaruhi penerimaan opini audit *going concern*, yakni: ukuran perusahaan, kondisi keuangan perusahaan, *debt to total assets* dan *debt to equity ratio*. Penelitian ini menggunakan sampel sebanyak 19 Perusahaan pada perusahaan Sub Sektor Tekstil & *Garment* Yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2019-2021. Data yang digunakan adalah Data Sekunder. Teknik analisis data yang digunakan adalah regresi logistik pada *software* IBM SPSS *Statistics* versi 26. Hasil penelitian menunjukkan bahwa variabel kondisi keuangan perusahaan dan *debt to total assets* berpengaruh secara signifikan terhadap penerimaan opini *audit going concern*. Sedangkan variabel ukuran perusahaan dan *debt to equity ratio* tidak berpengaruh secara signifikan terhadap penerimaan opini audit *going concern*.

#### **Kata Kunci:**

**Opini Audit *Going Concern*, Ukuran Perusahaan, Kondisi Keuangan Perusahaan, *Debt to Total Assets*, *Debt to Equity Ratio*.**

## **ABSTRACT**

### ***"Analysis of Factors Influencing Going Concern Audit Opinion Receipt"***

#### ***(Case Study of Textile & Garment Sub-Sector Companies Listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 Period)***

*This study aims to examine and analyze the factors that influence the acceptance of going concern audit opinions, namely: company size, company financial condition, debt to total assets and debt to equity ratio. This study used a sample of 19 companies in the Textile & Garment Sub-Sector Companies Listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 period. The data used is Secondary Data. The data analysis technique used was logistic regression in IBM SPSS Statistics version 26 software. The results showed that the company's financial condition and debt to total assets variables had a significant effect on the acceptance of a going concern audit opinion. Meanwhile, the variable firm size and debt to equity ratio have no significant effect on acceptance of going concern audit opinion.*

#### ***Keywords:***

***Going Concern Audit Opinion, Company Size, Company Financial Condition, Debt to Total Assets, Debt to Equity Ratio.***