

ABSTRAK

Fakultas Ekonomi dan Bisnis

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Selvy Lintang Tamida

121.2018.174

Pengaruh Profitabilitas, *Debt Default* dan *Audit Tenure* Terhadap Penerimaan Opini Audit *Going Concern* dengan Ukuran Perusahaan sebagai Variabel Moderasi serta Tinjauannya Dari Sudut Pandang Islam.

Opini audit going concern didefinisikan sebagai opini yang dinyatakan oleh auditor berdasarkan audit mereka bahwa terdapat keraguan substansial mengenai kemampuan perusahaan untuk mempertahankan kelangsungan entitas. Penelitian ini bertujuan untuk menguji pengaruh Profitabilitas, *Debt Default* dan *Audit Tenure* terhadap Penerimaan Opini Audit *Going Concern* dengan Ukuran Perusahaan sebagai Variabel Moderasi. Penelitian ini menggunakan sampel perusahaan perdagangan, jasa, dan investasi yang terdaftar di Bursa Efek Indonesia periode tahun 2017-2021. Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling* dan didapat sampel sejumlah 61 perusahaan. Penelitian ini menggunakan data sekunder yaitu laporan keuangan perusahaan yang diperoleh dari situs resmi *Indonesian Stock Exchange (IDX)*. Metode analisis yang digunakan adalah regresi logistik dengan aplikasi SPSS versi 26. Hasil penelitian ini menunjukkan bahwa variabel profitabilitas dan *debt default* berpengaruh terhadap penerimaan opini audit *going concern*. *Audit tenure* tidak berpengaruh terhadap penerimaan opini audit *going concern*. Ukuran perusahaan mampu memoderasi pengaruh profitabilitas dan *debt default* terhadap penerimaan opini audit *going concern* dan tidak mampu memoderasi pengaruh *audit tenure* terhadap penerimaan opini audit *going concern*. Dalam perspektif Islam, profitabilitas, *audit tenure*, ukuran perusahaan, dan opini audit *going concern* sudah memenuhi syariat Islam. Namun, variabel *debt default* belum memenuhi syariat Islam sebagaimana dijelaskan dalam Al-Qur'an dan Hadist.

Kata kunci: Profitabilitas, *Debt Default*, *Audit Tenure*, Ukuran Perusahaan, dan Opini Audit *Going Concern*.

ABSTRACT

*Faculty of Economic and Business
Undergraduated program Bachelor of Accounting
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Selvy Lintang Tamida

121.2018.174

The Effect of Profitabilty, Debt Default, and Audit Tenure on the acceptance of going concern audit opinion by size company as variable moderating and Reviewed from the Islamic Point of View.

Going concern audit opinion defined as opinion state by the auditors based on their audit, concludes that substantial doubt exists with regard to the company's ability to continue functioning as a business entity. The purpose of this study was to analyze the effect of Profitabilty, Debt Default, and Audit Tenure on the acceptance of going concern audit opinion by size company as variable moderating. The sample used in this study is sector trade, services, and investment company listed on the Indonesia Stock Exchange during the period 2017-2021. Mechanical sampling in this research was purposive sampling and obtained a sample of 61 companies. This study uses secondary data from financial statement were obtained from website Indonesian Stock Exchange (IDX). The analysis techniques using logistic regression with the SPSS version 26 application. The results of this study empirically prove that profitability has a significant effect on the acceptance of going concern audit opinion. While audit tenure has not significant influence on the acceptance of going concern audit opinion. Size company is able to moderate the effect of profitability and debt default on the acceptance of going concern audit opinion and is not able to moderate audit tenure to the acceptance of going concern audit opinion. In the Islamic perspective that profitability, audit tenure, size company, and going concern audit opinion have fulfilled the Islamic Shari'a but audit tenure have not fulfilled the Islamic Shari'a as stated in the Qur'an and Hadith.

Keyword: Profitability, Debt Default, Audit Tenure, Size Company, and Going Concern Audit Opinion