# ABSTRAK

Fakultas Ekonomi dan Bisnis

Program Studi S-1 Akuntansi

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**Pengaruh *Financial Distress, Debt Default,* Audit *Tenure* Dan Opini Audit Tahun Sebelumnya Terhadap Penerimaan Opini Audit *Going Concern* Serta Tinjauannya Dari Sudut Pandang Islam (Studi Empiris Pada Perusahaan Sektor Infrastruktur yang Terdaftar di Bursa Efek Indonesia Tahun 2019-2023).**

113 halaman + xv halaman, 11 tabel, 1 gambar, 1 grafik, 14 lampiran

**Uraian Abstrak**

Penelitian ini bertujuan untuk menguji pengaruh *Financial Distress, Debt Default*, Audit *Tenure* dan Opini Audit Tahun Sebelumnya Terhadap Penerimaan Opini Audit *Going Concern*. Penelitian ini menggunakan sampel perusahaan infrastruktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2019-2023. Jenis penelitian ini merupakan penelitian kuantitatif. Penelitian ini menggunakan data sekunder yaitu laporan keuangan perusahaan yang diperoleh dari situs resmi Bursa Efek Indonesia (BEI). Metode analisis yang digunakan adalah regresi logistik (*logistic regression*) dengan aplikasi SPSS Ver.25.0. Jumlah perusahaan infrastruktur yang dijadikan sampel penelitian ini adalah 10 perusahaan dengan pengamatan 5 tahun. Berdasarkan metode *purposive sampling*, total sampel penelitian adalah 50 laporan keuangan. Hasil penelitian menunjukkan bahwa *debt default* dan opini audit tahun sebelumnya berpengaruh positif dan signifikan terhadap penerimaan opini audit *going concern*. Sedangkan *financial distress* dan audit *tenure* tidak berpengaruh terhadap penerimaan opini audit *going concern*. Dalam perspektif islam, *financial distress,* audit *tenure*, opini audit tahun sebelumnya dan opini audit *going concern* sudah memenuhi syariat islam. Namun variabel *debt default* belum memenuhi syariat islam sebagaimana dijelaskan dalam Al-Quran dan Hadits.

Kata Kunci: *Financial Distress*, *Debt Default*, Audit *Tenure*, Opini Audit Tahun Sebelumnya, Opini Audit *Going Concern*

# *ABSTRACT*

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***The Influence of Financial Distress, Debt Default, Audit Tenure and Previous Audit Opinion on The Acceptance of Going Concern Audit Opinion and Reviewed from the Islamic Point of View (Empirical Study on Infrastructure Companies Listed on the Indonesia Stock Exchange for the period 2019-2023).***

*113 pages + xv pages, 11 tables, 1 picture, 1 graph, 14 attachments*

***Abstract Description***

*The purpose of this research was to analyze the effect of Financial Distress, Debt Default, Audit Tenure and Previous Audit Opinion on the acceptance of going concern audit opinion. The sample used in this research is infrastructure companies on the Indonesia Stock Exchange during the period 2019-2023. This type of research is a quantitative research. This research uses secondary data from the financial statements were obtained from the website Indonesian Stock Exchange (IDX). The analysis method of this research used was logistic regression with the SPSS Ver.25.0 application. The number of service companies in the infrastructure companies which were used as samples of this research were 10 companies with 5-year observations. Based on the purposive sampling method, the total research sample is 50 financial statements. The results of this study empirically show that debt default and previous audit opinion have a positive and significant influence on the acceptance of going concern audit opinion. While financial distress and audit tenure do not significant influence on the acceptance of going concern audit opinion. In the Islamic perspective that financial distress, audit tenure, previous audit opinion and going concern audit opinion has fulfilled islamic shari'a but debt default has not fulfilled the Islamic Shari'a as stated in the Qur'an and Hadith.*

*Keywords: Financial Distress, Debt Default, Audit Tenure, Previous Audit Opinion, Going Concern Audit Opinion*