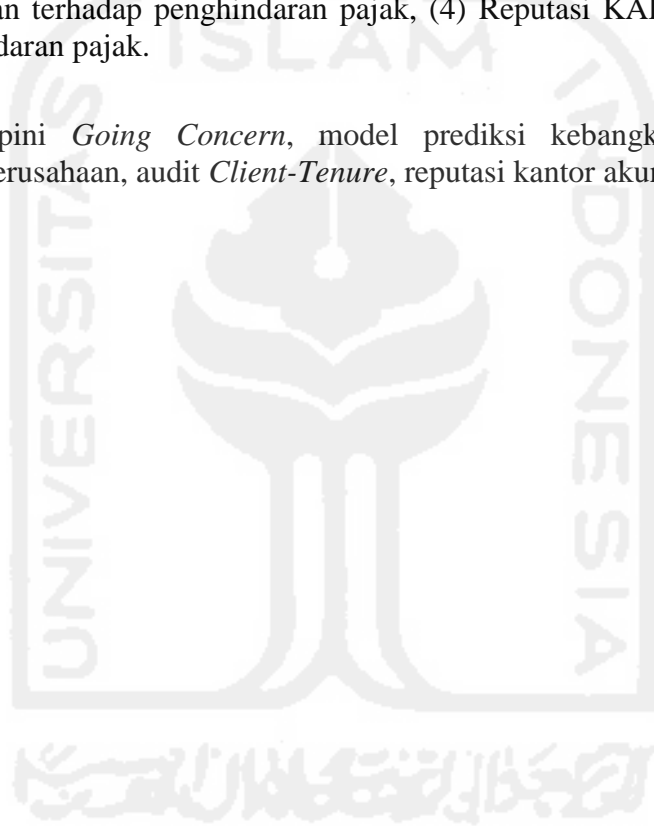


ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Model Prediksi Kebangkrutan, Pertumbuhan Perusahaan, *Audit Client-Tenure*, dan reputasi KAP terhadap Pemberian opini audit *going concern* pada perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia tahun 2011-2015. Opini audit *going concern* merupakan variabel dependen dalam penelitian ini. Variabel opini audit *going concern* diukur dengan melihat opini apa yang diberikan kepada *auditee*. Diberi nilai 1 jika mendapat opini *unqualified opinion report with explanatory language* dan seterusnya. Sampel penelitian ini dipilih dengan menggunakan *purposive sampling* dan sampel penelitian ini berjumlah 44 perusahaan. Berdasarkan hasil uji, diketahui bahwa (1) Model Prediksi Kebangkrutan tidak berpengaruh signifikan terhadap opini *going concern*, (2) Pertumbuhan Perusahaan berpengaruh negatif signifikan terhadap opini *going concern*, (3) *Audit Client-Tenure* negative signifikan terhadap penghindaran pajak, (4) Reputasi KAP negative signifikan terhadap penghindaran pajak.

Kata kunci: Opini *Going Concern*, model prediksi kebangkrutan, pertumbuhan perusahaan, audit *Client-Tenure*, reputasi kantor akuntan publik.



ABSTRACT

The aims of this research to test the effect of Prediction Bankruptcy Model, Firm Growth, Audit client-Tenure and Auditor reputation on non-financial companies that listed in the Indonesia Stock Exchange during 2011-2015. Going concern opinion is a dependent variable in this research. Going concern opinion measured by measured by looking at what the opinion is given to the auditee. Rated 1 if it gets Opinion unqualified opinion with an explanatory report language and so on. Samples of this research were selected using purposive sampling and sample of this research are 44 companies. Based on the test results, it is known that (1) Prediction Bankruptcy Model does not significant effect ongoing concern opinion, (2) Firm Growth has significant negative effect on going concern opinion, (3) Audit Client-Tenure has significant negative effect on going concern opinion, (4) Auditor reputation has significant negative effect ongoing concern opinion.

Keywords : *Going Concern Opinion, Prediction Bankruptcy Model, Firm Growth, Audit Client-Tenure, Auditor reputation.*

