Pengaruh Audit *Tenure*, Kondisi Keuangan, Kualitas Audit, dan *Leverage* terhadap Opini Audit *Going Concern* pada Sektor Perhotelan, Restoran dan Pariwisata yang Terdaftar di Bursa Efek Indonesia Pada Tahun 2017-2019

Abstrak. Riset ini mengkaji dampak Audit *Tenure*, kondisi keuangan, kualitas audit, dan leverage terhadap opini audit going concern pada sektor perhotelan, restoran, dan pariwisata yang terdaftar di BEI tahun 2017-2019. Data yang dipergunakan berasal dari website BEI www.idx.co.id serta penuhi persyaratan. Purposive sampling dipergunakan agar mengumpulkan sampel 11 perusahaan dari populasi 35. Data dianalisis mempergunakan analisis regresi logistik. Kurang dari seperempat responden mengatakan mereka puas dengan kondisi keuangan, kualitas audit, ataupun leverage perusahaan mereka.

Kata kunci : Audit *Tenure*, Kondisi Keuangan, Kualitas Audit, *Leverage*, Opini Audit *Going Concern.*

Abstract. *This research examines the impact of Audit Tenure, financial condition, audit quality, and leverage on going concern audit opinions in the hotel, restaurant and tourism sectors listed on the IDX in 2017-2019. The data used comes from the IDX website www.idx.co.id and meets the requirements. Purposive sampling was used to collect a sample of 11 companies from a population of 35. Data were analyzed using logistic regression analysis. Less than a quarter of respondents said they were satisfied with their company's financial condition, audit quality or leverage.*

Keywords : *Audit Tenure, Financial Condition, Audit Quality, Leverage, Going Concern Audit Opinion.*