ABSTRAK

PENGARUH KUALITAS AUDIT, KONDISI KEUANGAN, MANAJEMEN LABA, TERHADAP OPINI AUDIT *GOING CONCERN* DENGAN MEKANISME *CORPORATE* SEBAGAI VARIABEL MODERASI PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA

Tujuan dilakukan penelitian ini guna menunjukkan seberapa besar secara simultan dan parsial Kualitas Audit, Kondisi Keuangan, Manajemen Laba, dan Mekanisme *Corporate* memberikan pengaruh terhadap Opini Audit *Going Concern* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2018-2020. Penelitian ini menggunakan pendekatan kuantitatif dan jenis penelitian statistika deskriptif. Uji statistika menggunakan Smart PLS 3. Jenis data penelitian menggunakan data sekunder. Metode pengambilan sampel menggunakan *Purposive Sampling* serta total sampel didapatkan 49 perusahaan dan jumlah obsevasi diperoleh 147 data. Hasil penelitian memperlihatkan Kualitas Audit, Kondisi Keuangan, Manajemen Laba dan Mekanisme *Corporate* melalui kondisi keuangan memberikan pengaruh positif dan signifikan terhadap Opini Audit Going Concern. Sedangkan Mekanisme *Corporate* melalui Kualitas Audit dan Manajemen Laba tidak memberikan pengaruh dan tidak signifikan terhadap Opini Audit *Going Cocern* pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2018-2020.

Kata Kunci : Kualitas Audit, Kondisi Keuangan, Manajemen Laba, Mekanisme *Corporate* dan Opini Audit *Going Concern*

ABSTRACT

THE EFFECT OF AUDIT QUALITY, FINANCIAL CONDITION, PROFIT MANAGEMENT, ON AUDIT OPINION *GOING CONCERN WITH MECHANISMS CORPORATE* AS A MODERATION VARIABLE IN LISTED MANUFACTURING COMPANIES ON THE INDONESIA STOCK EXCHANGE

The purpose of this study is to show how much simultaneously and partially audit quality, financial condition, profit management, and *corporate* mechanisms influence the Audit Opinion *Going Concern* on manufacturing companies listed on the Indonesia Stock Exchange in 2018-2020. This research uses a quantitative approach and a type of descriptive statistical research. Statistical test using Smart PLS 3. This type of research data uses secondary data. The sampling method used *Purposive Sampling* and the total sample was obtained by 49 companies and the number of obsevations obtained 147 data. The results showed that Audit Quality, Financial Condition, Profit Management and *Corporate* Mechanisms through financial conditions had a positive and significant influence on the Audit Opinion Going Concern. Meanwhile, the *Corporate* Mechanism through Audit Quality and Profit Management has no effect and is not significant to the *Going Cocern* Audit Opinion on Manufacturing Companies listed on the Indonesia Stock Exchange in 2018-2020.

Keywords : Audit Quality, Financial Condition, Profit Management, *Corporate* Mechanism and Audit Opinion *Going Concern*