

ABSTRAK

Tujuan penelitian ini adalah untuk menganalisis dan mengetahui Pengaruh Audit Tenure, Ukuran Perusahaan, Rotasi Audit Dan Profitabilitas Terhadap *Opini Audit Going Concern* Pada Perusahaan Sub Sektor Real Estate Dan Property Yang Terdaftar Di BEI Periode 2021-2024. Metode penelitian ini adalah metode penelitian kuantitatif, Populasi dalam penelitian ini adalah perusahaan Sub Sektor *Property* dan *Real Estate* yang terdaftar di BEI Periode 2021-2024 dan sampel dalam penelitian adalah 100 sampel. Hasil penelitian menunjukkan bahwa audit *tenure* tidak memengaruhi pada opini audit *going concern*. Ukuran Perusahaan memengaruhi secara positif pada opini audit *going concern*. Rotasi Audit tidak memengaruhi pada opini audit *going concern*. Profitabilitas tidak memengaruhi pada opini audit *going concern*. Audit *tenure*, ukuran perusahaan, rotasi audit dan profitabilitas memiliki pengaruh terhadap opini audit *going concern*.

Kata Kunci : Audit Tenure, Ukuran Perusahaan, Rotasi Audit, Profitabilitas, Opini Audit Going Concern

ABSTRACT

The purpose of this study is to analyze and determine the effect of Audit Tenure, Company Size, Audit Rotation, and Profitability on Going Concern Audit Opinions in Sub Companies in the Real Estate and Property Sub-Sector listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. The research method used in this study is a quantitative research method. The population in this study consists of Property and Real Estate Sub-Sector companies listed on the IDX during the 2021–2024 period, and the sample used in this study is 100 samples. The research results indicate that audit tenure does not affect the going concern audit opinion. Company size has a positive effect on the going concern audit opinion. Audit rotation does not affect the going concern audit opinion. Profitability does not affect the going concern audit opinion. However, audit tenure, company size, audit rotation, and profitability simultaneously have an effect on the going concern audit opinion.

Keywords : *Audit Tenure, Company Size, Audit Rotation, Profitability, Going Concern Audit Opinion.*