ABSTRAK

Auditor wajib memberikan jasa dalam mengaudit laporan keuangan yang disajikan oleh manajemen dan memberikan opini audit atas kewajaran penyajian laporan keuangan. Terkadang, manajemen dan auditor memiliki kepentingan masing-masing agar masing-masing pihak dapat mencapai tujuan tersebut. Manajemen sesusai dengan tugasnya harus bisa menjaga keuangan perusahaan agar terhindar dari opini audit dengan paragraf penjelas kelangsungan usaha. Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh *financial distress* dan opini audit *going concern* serta kepemilikan manajerial dalam memoderasi pengaruh *financial distress* terhadap opini audit *going concern*. Metode pemilihan sampel menggunakan *purposive sampling* pada perusahaan manufaktur yang terdaftar di BEI pada tahun 2017-2019. Metode analisis yang digunakan adalah regresi logistik dan MRA. Hasil pengujian menunjukkan bahwa *Financial distress* berpengaruh terhadap opini audit *going concern* dan Kepemilikan manajerial mampu memoderasi pengaruh antara *financial distress* terhadap opini audit *going concern*.

Kata kunci: *financial distress, going concern*, kepemilikan manajerial, opini audit.

ABSTRACT

The auditor is required to provide services in auditing the financial statements presented by management and providing an audit opinion on the fairness of the presentation of the financial statements. Sometimes, the management and the auditors have their own interests that each party can achieve the goal. Management in accordance with its duties must be able to safeguard the company's finances in order to avoid audit opinions with explanatory paragraphs going concern. This study aims to obtain empirical evidence regarding the effect of financial distress towards going concern audit opinion and managerial ownership in moderating the effect of financial distress towards going concern audit opinion. The sample selection method uses purposive sampling on manufacturing companies listed on the IDX in 2017-2019. The analysis method used is logistic regression and MRA. The test results show that financial distress affects going concern audit opinion and managerial ownership is able to moderate the effect of financial distress on going concern audit opinion.

Keywords: audit opinion, financial distress, going concern, managerial ownership.