

**Peran *Good Corporate Governance* pada Pengaruh *Financial Distress* terhadap  
Opini Audit *Going Concern* (Studi Pada Perusahaan Sektor Pertanian Yang  
Terdaftar Di BEI Tahun 2015-2018)**

**Ni Made Ayu Pratiwi**

**ABSTRAK**

Penelitian bertujuan untuk memberikan bukti empiris mengenai pengaruh *financial distress* terhadap opini audit *going concern* dengan *good corporate governance* sebagai variabel pemoderasi. *Financial distress* dalam penelitian ini diukur menggunakan model *Altman Z-Score*, opini audit *going concern* diukur dengan variabel *dummy* yaitu kode 1 untuk perusahaan yang menerima opini audit *going concern* dan kode 0 untuk perusahaan yang tidak menerima opini audit *going concern* dan *good corporate governance* dalam penelitian ini diproksikan dengan komisaris independen, kepemilikan institusional dan komite audit. Sampel penelitian adalah perusahaan di sektor pertanian yang terdaftar di Bursa Efek Indonesia tahun 2015-2018 dengan metode *purposive sampling*. Teknik analisis yang digunakan dalam penelitian adalah regresi logistik dan *Moderated Regression Analysis* (MRA) untuk pengujian variabel moderasi. Hasil penelitian menunjukkan bahwa *good corporate governance* yang diproksikan dengan komisaris independen, kepemilikan institusional dan komite audit tidak dapat memoderasi pengaruh *financial distress* terhadap opini audit *going concern*.

Kata kunci: *good corporate governance*, *financial distress*, opini audit *going concern*

**The Role of Good Corporate Governance on the Effects of Financial Distress on Going Concern Audit Opinion (Study of Agricultural Sector Companies Listed in BEI 2015-2018)**

**Ni Made Ayu Pratiwi**

**ABSTRACT**

The research aims to provide empirical evidence about the effect of financial distress on going concern audit opinion with good corporate governance as a moderating variable. Financial distress in this study was measured using the Altman Z-Score model, going concern audit opinion was measured by a dummy variable, namely code 1 for companies that received going concern audit opinion and code 0 for companies that did not receive going concern audit opinion and good corporate governance in research this was proxied by an independent commissioner, institutional ownership and audit committee. The research sample is companies in the agricultural sector listed on the Indonesia Stock Exchange in 2015-2018 using purposive sampling method. The analysis technique used in the study is logistic regression and Moderated Regression Analysis (MRA) for testing moderating variables. The results showed that good corporate governance proxied by independent commissioners, institutional ownership and the audit committee could not moderate the effect of financial distress on going concern audit opinion.

Keywords: good corporate governance, financial distress, going concern audit opinion