RINGKASAN

Penelitian ini bertujuan untuk mengidentifikasi *financial distress, disclosure,* dan *good corporate governance* dengan variabel ukuran perusahaan sebagai variabel kontrol terhadap penerimaan opini audit *going concern*. Pengujian dilakukan pada perusahaan sektor BUMN yang terdaftar di Bursa Efek Indonesia periode 2020 hingga 2023. Hasil penelitian terdahulu masih menunjukkan ketidakseragaman terkait faktor yang mempengaruhi opini audit *going concern.* Timbulnya fenomena penerimaan opini audit *going concern* yang terjadi pada perusahaan sektor BUMN menjadi alasan penelitian ini dilakukan. Teori yang mendasari penelitian ini yaitu teori keagenan Jensen dan Meckling, 1976. Menurut teori ini, hubungan kegenan merupakan suatu hubungan kontraktual dimana pemilik pekerjaan (*principal*) mempekerjakan orang lain (*agent*) untuk mengerjakan jasa dalam mendelegasikan wewenang pengambilan keputusan kepada agen tersebut.

Penelitian ini merupakan penelitian kuantitatif dengan sumber data menggunakan data sekunder. Populasi pada penelitian ini yaitu perusahaan sektor BUMN yang terdaftar di Bursa Efek Indonesia periode 2020-2023. Penentuan sampel dilakukan dengan metode *purposive sampling* menggunakan beberapa kriteria pengambilan sampel. Regresi logistik dipilih menjadi metode penelitian karena variabel dependen, yaitu opini audit *going concern* diukur menggunakan variabel *dummy.* Sementara itu, variabel independen, yaitu *financial distress* diukur menggunakan model Springate, *disclosure* diukur menggunakan variabel *dummy* dan *disclosure levels, good corporate governance* diukur menggunakan kepemilikan institusional. Sementara, variabel kontrol ukuran perusahaan diukur menggunakan *natural logaritm* total aset. Pengujian yang dilakukan pada penelitian ini meliputi uji statistik deskriptif, uji kelayakan model regresi, uji keseluhan data, koefisien determinasi, uji multikolinearitas, analisis regresi, dan pengujia hipotesis.

Hasil penelitian menunjukkan bahwa (1) *Financial distress* berpengaruh negatif signifikan terhadap penerimaan opini audit *going concern.* (2) *Disclosure* tidak berpengaruh terhadap penerimaan opini audit *going concern.* (3) *Good* *corporat governance* tidak berpengaruh terhadap penerimaan opini audit *going concern.* Implikasi penelitian ini dapat digunakan oleh perusahaan sebagai bahan evaluasi untuk dijadikan pertimbangan oleh auditor sebelum memberikan opini audit *going concern.* Selain itu, itu diharapkan dapat menjadi pertimbangan bagi manajemen perusahaan, investor, dan regulator dalam pengambilan keputusan.

Kata Kunci : Opini Audit *Going Concern, Financial Distress, Disclosure, Good Corporate Governance,* Ukuran Perusahaan

SUMMARY

This study aims to identify the impact of financial distress, disclosure, and good corporate governance, with company size as a control variable, on the acceptance of a going concern audit opinion. The analysis was conducted on state-owned enterprises (SOEs) listed on the Indonesia Stock Exchange from 2020 to 2023. Previous research results have shown inconsistencies regarding the factors influencing going concern audit opinions. The emergence of going concern audit opinions in SOE companies motivated this study. This research is based on the agency theory by Jensen and Meckling (1976), which explains that an agency relationship is a contractual relationship where the principal (owner) employs an agent to perform services by delegating decision-making authority to the agent.

This research is a quantitative study utilizing secondary data sources. The population in this study comprises state-owned enterprises listed on the Indonesia Stock Exchange for the 2020-2023 period. The sample was determined using the purposive sampling method based on specific sampling criteria. Logistic regression was chosen as the research method because the dependent variable, the going concern audit opinion, is measured using a dummy variable. Meanwhile, the independent variables include financial distress, measured using the Springate model; disclosure, measured using dummy variables and disclosure levels; and good corporate governance, measured using institutional ownership. Additionally, the control variable, company size, is measured using the natural logarithm of total assets. The tests conducted in this research include descriptive statistical tests, model feasibility tests, overall data tests, coefficient of determination tests, multicollinearity tests, regression analysis, and hypothesis testing.

The results of the study indicate that (1) Financial distress has a significant negative effect on the acceptance of a going concern audit opinion. (2) Disclosure does not affect the acceptance of a going concern audit opinion. (3) Good corporate governance does not affect the acceptance of a going concern audit opinion. The implications of this research can be utilized by companies as an evaluation material and considered by auditors before issuing a going concern audit opinion.

Furthermore, it is expected to serve as a consideration for company management, investors, and regulators in decision-making processes.

Keywords : Going Concern Audit Opinion, Financial Distress, Disclosure, Good Corporate Governance, Firm Size