

## ABSTRAK

Mila Alfin Nurcahyani. 2020. Skripsi. **Pengaruh Audit *Tenure* dan Mekanisme *Good Corporate Governance* terhadap Penerimaan Opini Audit *Going Concern* pada Perusahaan Sub Sektor Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia (BEI)**. Program Studi Akuntansi, Fakultas Ekonomi, Universitas Panca Marga Probolinggo.

Penelitian ini dilakukan pada Perusahaan Sub Sektor Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia tahun 2013-2017 dengan tujuan untuk mengetahui pengaruh secara Simultan diantara variabel Audit *Tenure* dan Mekanisme *Good Corporate Governance* terhadap Penerimaan Opini Audit *Going Concern* pada Perusahaan Sub Sektor Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2013-2017, dan untuk mengetahui pengaruh secara Parsial diantara variabel Audit *Tenure* dan Mekanisme *Good Corporate Governance* terhadap Penerimaan Opini Audit *Going Concern* pada Perusahaan Sub Sektor Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2013-2017. Dalam penelitian ini Mekanisme *Good Corporate Governance* menggunakan tiga indikator yaitu Kepemilikan Institusional, Kepemilikan Manajerial dan Komisaris Independen.

Penelitian ini menggunakan pendekatan kuantitatif. Variabel yang digunakan terdiri dari Audit *Tenure* ( $X_1$ ), Mekanisme *Good Corporate Governance* ( $X_2$ ) terhadap Opini Audit *Going Concern* ( $Y$ ). Metode pengumpulan data dengan dokumentasi, sampel berupa 11 perusahaan Sub Sektor Makanan dan Minuman yang memiliki laporan keuangan tahunan lengkap dan tidak mengalami delisting dari tahun 2013-2017. Metode analisis data berupa analisis regresi logistik.

Hasil penelitian menunjukkan bahwa secara simultan dapat diketahui bahwa variabel Audit *Tenure* dan Mekanisme *Good Corporate Governance* berpengaruh secara simultan terhadap Penerimaan Opini Audit *Going Concern* yang dibuktikan dengan nilai signifikansi  $0,005 < (\alpha) 0,05$ . Secara parsial Audit *Tenure* berpengaruh negatif dan signifikan terhadap Penerimaan Opini Audit *Going Concern* yang dibuktikan dengan nilai signifikansi  $0,019 < (\alpha) 0,05$  dan koefisien regresi memiliki arah negatif. Secara parsial Mekanisme *Good Corporate Governance* berpengaruh dan tidak signifikan terhadap Penerimaan Opini Audit *Going Concern* yang dibuktikan dengan nilai signifikansi  $0,062 > (\alpha) 0,05$  dan koefisien regresi memiliki arah positif.

**Kata Kunci** : Audit *Tenure*, Mekanisme *Good Corporate Governance*, Kepemilikan Institusional, Kepemilikan Manajerial, Komisaris Independen dan Opini Audit *Going Concern*.

## **ABSTRACT**

Mila Alfin Nurcahyani. 2020. *Thesis. The Effect of Audit Tenure and Good Corporate Governance Mechanisms On The Acceptance of Going Concern Audit Opinion In Food and Beverage Sub-Sector Companies Listed On The Indonesian Stock Exchange in 2013-2017*. Accounting Study Program, Faculty of Economics, Panca Marga University Probolinggo.

*This research was conducted at Food and Beverage Sub Sector Companies listed on the Indonesia Stock Exchange in 2013-2017 with the aim to determine the simultaneous influence between the Audit Tenure variables and Good Corporate Governance Mechanisms on Receiving Going Concern Audit Opinions on Food and Beverage Sub Sector Companies listed on the Indonesia Stock Exchange (BEI) in 2013-2017, and to determine the partial effect between the Audit Tenure variable and the Good Corporate Governance Mechanism on the Acceptance of Going Concern Audit Opinions on Food and Beverage Sub Sector Companies listed on the Indonesia Stock Exchange (IDX) in 2013-2017. In this study the Good Corporate Governance Mechanism uses three indicators, namely Institutional Ownership, Managerial Ownership and Independent Commissioners.*

*This study uses a quantitative approach. The variables used consist of Audit Tenure (X1), Good Corporate Governance Mechanism (X2) of Going Concern Audit Opinion (Y). The data collection method is documentation, the sample is in the form of 11 Food and Beverage Sub Sector companies that have complete annual financial reports and have not experienced delisting from 2013-2017. Data analysis method is logistic regression analysis.*

*The results showed that simultaneously it can be seen that the variables of Auditing Tenure and Good Corporate Governance Mechanism influence the acceptance of Going Concern Audit Opinion as evidenced by the significance value of  $0,005 < (\alpha) 0,05$ . Partially, Audit Tenure has a negative and significant effect on the acceptance of Going Concern Audit Opinion as evidenced by the significant value  $0.019 < (\alpha) 0.05$  and the regression coefficient has a negative direction. Partially the Good Corporate Governance Mechanism has a positive and not significant effect on the acceptance of Going Concern Audit Opinion as evidenced by the significance value of  $0,062 > (\alpha) 0,05$  and the regression coefficient has a positive direction.*

**Keywords:** *Audit Tenure, Good Corporate Governance Mechanism, Institutional Ownership, Managerial Ownership, Independent Commissioners and Going Concern Audit Opinion.*