ABSTRAK

ANGGA SARI, 2022. Pengaruh *Company Growth* dan *Audit Tenure* terhadap Opini Audit *Going Concern* dengan *Audit Delay* sebagai Pemoderasi pada Perusahaan Aneka Industri yang terdaftar di BEI 2018-2020, Skripsi Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar Dibimbing oleh Ibu Asriati dan Ibu Ainun Arizah.

Tujuan penelitian ini merupakan jenis penelitian bersifat kuantitatif dengan tujuan untuk mengetahui Pengaruh *Company Growth* dan *Audit Tenure* terhadap Opini Audit *Going Concern* dengan *Audit Delay* sebagai Pemoderasi pada Perusahaan Aneka Industri yang terdaftar di BEI 2018-2020. Sampel ini diambil dari perusahaan aneka industri yang terdaftar di Bursa Efek Indonesia tahun 2018-2020 dengan kriteria-kriteria tertentu. Jenis data yang di gunakan dalam penelitian ini adalah data sekunder berupa laporan tahunan perusahaan (Annual Report) diakses melalui web resmi Bursa Efek Indonesia (www.idx.coid)

Hasil penelitian menunjukkan data dengan menggunakan perhitungan statistik melalui aplikasi *Statistical Packkage for the Social Science* (SPSS) versi 25 mengenai Pengaruh *Company Growth* dan *Audit Tenure* terhadap Opini Audit *Going Concern* dengan *Audit Delay* sebagai Pemoderasi pada Perusahaan Aneka Industri yang terdaftar di BEI 2018-2020. Adapun hasil penelitian menunjukkan bahwa secara parsial *company growth* berpengaruh signifikan terhadap opini audit *going* concern, *audit tenure* tidak berpengaruh signifikan terhadap opini audit *going concern*. *audit delay* memoderasi *company growth* terhadap opini audit *going concern*, *audit delay* memoderasi *audit tenure* terhadap opini audit *going concern*.

Kata Kunci: *Company Growth, Audit Tenure, Audit Delay, Opini Audit Going Concern*

ABSTRACT

***ANGGA SARI,** 2022. The Influence of Company Growth and Audit Tenure on Going Concern Audit Opinions with Audit Delay as Moderator in Various Industrial Companies listed on the IDX 2018-2020, Thesis of Accounting Study Program Faculty of Economics and Business, University of Muhammadiyah Makassar Supervised by Mrs. Asriati and Mrs. Ainun Arizah.*

The purpose of this study is a quantitative type of research with the aim of knowing the Effect of Company Growth and Audit Tenure on Going Concern Audit Opinions with Audit Delay as Moderators in Various Industrial Companies listed on the IDX 2018-2020. This sample was taken from various industrial companies listed on the Indonesia Stock Exchange in 2018-2020 with certain criteria. The type of data used in this study is secondary data in the form of the company's annual report (Annual Report) accessed through the official website of the Indonesia Stock Exchange (www.idx.coid).

The results of the study show data using statistical calculations through the Statistical Package for the Social Science (SPSS) version 25 application regarding the Effect of Company Growth and Audit Tenure on Going Concern Audit Opinions with Audit Delay as Moderators in Various Industrial Companies listed on the IDX 2018-2020. The results of the study show that partially company growth has a significant effect on going concern audit opinions, audit tenure has no significant effect on going concern audit opinions, audit delay moderates company growth on going concern audit opinions, audit delay moderates audit tenure on going concern audit opinions.

***Keywords:** Company Growth, Tenure Audit, Audit Delay, Going Concern Audit Opinion*