

INTISARI

Penelitian ini dilakukan untuk menganalisis pengaruh kondisi kesehatan keuangan dan sistem pengendalian internal auditee terhadap opini audit BPK-RI. Hasil penelitian ini diharapkan dapat memberi peringatan dini kepada auditee sebelum dilakukan audit agar bisa memperoleh opini *unqualified* dan memberi masukan bagi auditor agar berhati-hati dalam menyusun program dan prosedur audit.

Sampel yang digunakan dalam penelitian ini adalah BUMN yang di audit oleh BPK-RI tahun 2005-2008 yang diperoleh dari *website* BPK. Kriteria sampel penelitian adalah BUMN yang diaudit oleh BPK-RI dan laporan hasil pemeriksaan, laporan kepatuhan terhadap pengendalian internal dan hasil evaluasi kinerjanya dipublikasikan pada *website* BPK. Analisis yang digunakan adalah analisis regresi logistik. Hasil temuan empiris menunjukkan bahwa kondisi kesehatan keuangan auditee dan sistem pengendalian internal auditee memiliki pengaruh yang signifikan terhadap pemberian opini audit BPK-RI.

Kata kunci: *Auditing*, Opini Audit, Kondisi Keuangan, Sistem Pengendalian Internal.

ABSTRACT

This research aims is to analyze the influence of financial condition and internal control of auditee towards BPK's audit opinion. The result of this research are expected to give early warning to the auditee before audited in order to get unqualified opinion and to give recommendation to auditor to be carefully when arrange the programs and audit procedures.

The sample of this research is State-Owned Corporation which audited by BPK-RI from the period of 2005 to 2008. In addition, the data is obtained from BPK's website. The criteria of the sample are State-Owned Corporation companies which audit report summary, internal control compliance report and performance evaluation report were published in BPK's website. Logistics regression analysis is used in this analysis. The result of this research shown that financial condition and internal control of auditee have significant effect to BPK's audit opinion.

Keywords: auditing, audit opinion, financial condition, internal control.