

## INTISARI

**Tujuan** – Penelitian ini memiliki tiga tujuan, yaitu menganalisis peningkatan jumlah opini *going concern* yang diberikan oleh auditor selama pandemi Covid-19, menganalisis faktor pertimbangan auditor dalam memberikan opini *going concern*, dan menganalisis pertimbangan tambahan auditor dalam memberikan opini *going concern* selama pandemi Covid-19.

**Desain/Methodologi/Pendekatan** – Penelitian ini menggunakan pendekatan kualitatif, studi kasus pada Kantor Akuntan Publik X Pekanbaru dengan menganalisis pemberian opini audit *going concern* selama pandemi Covid-19. Data yang digunakan adalah data primer dan data sekunder yang berkaitan dengan proses pemberian opini audit *going concern* selama pandemi Covid-19. Partisipan dalam penelitian ini adalah *key person* dan *auditor-in-charge* dari Kantor Akuntan Publik X Pekanbaru. Penelitian ini menggunakan triangulasi sumber data, dan teknik pengumpulan data dilakukan dengan studi literatur, wawancara, observasi, dan dokumentasi.

**Temuan** – Hasil penelitian menyatakan bahwa peningkatan opini audit *going concern* selama pandemi Covid-19 terjadi karena ada ketidakpastian kelangsungan usaha, efek yang ditimbulkan dari pandemi Covid-19, situasi dan kondisi selama masa pandemi Covid-19, jumlah opini audit *going concern* meningkat selama pandemi Covid-19, dan auditor berpedoman kepada IAPI. Berbagai faktor yang dipertimbangkan auditor dalam memberikan opini audit *going concern* adalah struktur modal, likuiditas, rasio keuangan, solusi dari manajemen, jenis entitas, dan perbandingan laporan keuangan tahun lalu dan tahun audit. Pertimbangan tambahan auditor dalam memberikan opini audit *going concern* selama pandemi Covid-19 adalah standar IAPI dan pandemi Covid-19.

**Orisinalitas** – Penelitian ini menggunakan *agency theory* untuk menjelaskan pertimbangan profesional auditor dalam memberikan informasi yang dapat dipercaya kepada pengguna laporan keuangan mengenai kelangsungan usaha suatu entitas berdasarkan informasi yang diperoleh langsung dari perusahaan.

**Kata kunci:** Opini Audit *Going Concern*, Pandemi Covid-19, *Agency Theory*, Auditor Eksternal

## ABSTRACT

**Objective** – This study has three objectives, namely analyzing the increase in the number of going-concern opinions given by auditors during the Covid-19 pandemic, analyzing the auditor’s consideration factors in providing going-concern opinions, and analyzing additional auditor considerations in providing going-concern opinions during the Covid-19 pandemic.

**Design/Methodology/Approach** – This research uses a qualitative approach, a case study at the Public Accounting Firm X, Pekanbaru by analyzing the provision of going concern audit opinions during the Covid-19 pandemic. The data used are primary data and secondary data related to the process of giving going concern audit opinions during the Covid-19 pandemic. The participants in this study were the key persons in charge from the Public Accounting Firm X, Pekanbaru. This research uses a triangulation of data sources, and data collection techniques are carried out by means of literature studies, interviews, observations, and documentation.

**Findings** – The results of the study show that the increase in going concern audit opinions during the Covid-19 pandemic occurred due to the uncertainty of business continuity, the effects of the Covid-19 pandemic, the situation and conditions during the Covid-19 pandemic, the increasing number of going concern audit opinions during the Covid-19 pandemic, and auditors’ compliance with IAPI’s guidance. Various factors considered by the auditors in providing a going concern audit opinion are capital structure, liquidity, financial ratios, solutions from management, type of entity, and the comparison of last year's financial statements and that of the audit year. Additional considerations for auditors in providing going concern audit opinions during the Covid-19 pandemic are the IAPI standards and the Covid-19 pandemic.

**Originality** – This study uses agency theory to explain auditors’ professional judgment in providing reliable information to financial statements users regarding an entity’s business continuity based on information obtained directly from the company.

**Keywords:** Going Concern Audit Opinion, Covid-19 Pandemic, Agency Theory, External Auditor