

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh kondisi keuangan perusahaan, audit *tenure* dan *opinion shopping* terhadap opini audit *going concern*. Penelitian ini dilakukan pada perusahaan sektor aneka industri yang terdaftar di Bursa Efek Indonesia pada tahun pengamatan 2015-2020 dengan menggunakan metode *purposive sampling* dengan jumlah sampel sesuai kriteria sebanyak 17 perusahaan sehingga diperoleh total sampel pengamatan keseluruhan sebanyak 102. Data yang digunakan adalah data sekunder berupa laporan keuangan auditan yang terdaftar dan dipublikasikan oleh Bursa Efek Indonesia melalui situs www.idx.co.id. Metode analisa yang digunakan dalam penelitian ini adalah analisa regresi logistik dengan alat bantu IBM SPSS Statistics 21. Hasil penelitian menunjukkan bahwa secara simultan variabel kondisi keuangan, audit *tenure*, dan *opinion shopping* berpengaruh terhadap opini audit *going concern*. Secara parsial kondisi keuangan berpengaruh negatif terhadap opini audit *going concern*, audit *tenure* dan *opinion shopping* tidak berpengaruh terhadap opini audit *going concern*.

Kata kunci : Opini Audit *Going Concern*, Kondisi Keuangan Perusahaan, Audit *Tenure* dan *Opinion Shopping*

ABSTRACT

This study aims to examine the effect of financial conditions, audit tenure, and opinion shopping on going concern audit opinion. This research was conducted at various industrial sector manufacturing companies listed on the Indonesia Stock Exchange in the 2015-2020 observation year using the purposive sampling method with 17 companies according to the criteria so that a total sample of 102 were obtained. The data used were secondary data in the form of audited financial reports that are registered and published by the Indonesia Stock Exchange through the website www.idx.co.id. The analysis method used in this research is logistic regression analysis with IBM SPSS Statistic 21. The results showed that simultaneously that the variables of financial condition, audit tenure and opinion shopping had an effect on going concern audit opinion. Partially, financial condition proxied by the calculation of the Altman Z"-Score model has a negative effect on going-concern audit opinion. Second audit tenure has no effect on going concern audit opinion. Third opinion shopping has no effect on going concern audit opinion.

Keywords: financial condition, audit tenure, opinion shopping and going concern audit opinion.