

ABSTRAKSI

Marsya Manalika. Pengaruh Audit *Clie*n *Tenure*, Kondisi Keuangan Perusahaan dan *Opinion Shopping* Terhadap Penerimaan Opini Audit Going Concern Pada Perusahaan Manufaktur Sub Sektor Logam Dan Sejenisnya Yang Terdaftar Di Bursa Efek Indonesia Periode 2010-2016. (Dibimbing oleh Ibu Sri Handayani SE, MM, M.Ak, CPMA).

Penelitian ini dilakukan dengan tujuan untuk menganalisis pengaruh audit *clien tenure*, kondisi keuanga perusahaan dan *opinion shopping* secara parsial dan simultan terhadap penerimaan opini audit *going concern* pada perusahaan manufaktur sub sektor logam dan sejenisnya yang terdaftar di Bursa Efek Indonesia periode 2010-2016. Opini audit *going concern* dapat dikatakan merupakan pertanda bagi perusahaan yang mendapat penilaian dari auditor mengenai kelangsungan usahanya. Dalam arti perusahaan mempunyai resiko dalam melanjutkan bisnis.

Data yang digunakan bersumber dari data sekunder berupa data laporan keuangan tahunan dan data laporan audit tahunan perusahaan manufaktur sub sektor logam dan sejenisnya yang terdaftar di Bursa Efek Indonesia selama 7 tahun, yaitu tahun 2010-2016. Penelitian ini menggunakan teknik sampling jenuh yaitu seluruh populasi yang berjumlah 84 data dijadikan sampel penelitian. Teknik analisis data dalam penelitian ini menggunakan uji persamaan regresi logistik *binnary*, uji *omnibus*, uji *wald*, dan uji koefisien determinasi *Nagelkerke R²*.

Hasil dari penelitian ini adalah audit *clien tenure*, kondisi keuangan perusahaan dan *opinion shopping* secara simultan berpengaruh terhadap penerimaan opini audit *going concern*. Secara parsial, variabel audit *clien tenure* berpengaruh signifikan dengan koefisien negatif dan *opinion shopping* berpengaruh signifikan dengan koefisien positif dan variable kondisi keuangan perusahaan tidak berpengaruh signifikan. Hal ini menunjukkan bahwa audit *clien tenure* dan *opinion shopping* adalah variabel yang dapat menjadi pertimbangan untuk pemberian opini audit *going concern* oleh auditor.

Kata kunci: Audit *Clie*n *Tenure*, Kondisi Keuangan Perusahaan Dan *Opinion Shopping*

ABSTRACTION

Marsya Manalika. Effects of Tenure Client Audits, Corporate Financial Conditions and Shopping Opinions on the Acceptance of Going Concern Audit Opinions on Metal and Similar Sub Sector Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2010-2016 Period. (Guided by Ms. Sri Handayani SE, MM, M.Ak, CPMA).

This research was conducted with the aim of analyzing the influence of client tenure audits, corporate financial conditions and partial and simultaneous opinion shopping on the acceptance of going concern audit opinion on manufacturing companies in the metal and similar sub-sectors listed on the Indonesia Stock Exchange 2010-2016. Going concern audit opinion can be said to be a sign for a company that gets an assessment from the auditor regarding the continuity of its business. In the sense that companies have risks in continuing business.

The data used is sourced from secondary data in the form of annual financial report data and annual audit report data of manufacturing companies of the metal sub-sector and the like that are listed on the Indonesia Stock Exchange for 7 years, namely 2010-2016. This study uses a saturated sampling technique, which is the entire population of 84 data used as research samples. The data analysis technique in this study uses the binnary logistic regression test, omnibus test, Wald test, and Nagelkerke determination coefficient test.

The results of this study are audit client tenure, corporate financial conditions and opinion shopping simultaneously influence the acceptance of going-concern audit opinion. Partially, the client tenure audit variable has a significant effect on the negative coefficient and opinion shopping has a significant effect on the positive coefficient and the variable financial condition of the company has no significant effect. This shows that the audit of tenure clients and opinion shopping is a variable that can be a consideration for giving a going concern audit opinion by the auditor.

Keywords: Tenure Client Audits, Corporate Financial Conditions and Opinion Shopping