

ABSTRAK

Judul : Pengaruh *Financial Distress*, *Opinion Shopping*, dan Opini Audit Tahun Sebelumnya Terhadap Penerimaan Opini Audit *Going Concern*
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Going Concern merupakan asumsi akuntansi bahwa suatu usaha akan tetap beroperasi dalam jangka panjang dan tidak akan dilikuidasi dalam jangka pendek. Auditor yang bertugas akan memberikan opini audit *going concern* ketika auditor tersebut memiliki kesangsian atas kemampuan satuan usaha dalam mempertahankan kelangsungan hidupnya. Penelitian ini bertujuan untuk menguji pengaruh *financial distress*, *opinion shopping*, dan opini audit tahun sebelumnya terhadap penerimaan opini audit *going concern*. Sampel yang digunakan dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode tahun 2015-2019. Pengambilan sampel menggunakan metode *purposive sampling* dan diperoleh sebanyak 190 observasi dari 38 perusahaan yang dijadikan sampel dalam penelitian ini. Pengujian hipotesis dilakukan dengan menggunakan model analisis regresi logistik biner. Hasil penelitian menunjukkan bahwa *financial distress*, *opinion shopping*, dan opini audit tahun sebelumnya berpengaruh secara simultan terhadap penerimaan opini audit *going concern*. Kemudian, *opinion shopping* dan opini audit tahun sebelumnya berpengaruh positif terhadap penerimaan opini audit *going concern*. Sedangkan *financial distress* tidak berpengaruh terhadap penerimaan opini audit *going concern*.

Kata Kunci: *Financial Distress*, *Opinion Shopping*, Opini Audit Tahun Sebelumnya, Opini Audit *Going Concern*

ABSTRACT

Title : The Effect of Financial Distress, Opinion Shopping, and Previous Year's Audit Opinion on The Acceptance of Going Concern Audit Opinions

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Major : Accounting

Going Concern is an accounting assumption that a business will continue to operate in the long term and will not be liquidated in the short term. The auditor in charge will provide a going concern audit opinion when the auditor has doubts about the ability of the business unit to survive. This study aims to examine the effect of financial distress, opinion shopping, and previous year's audit opinion on going concern audit opinion acceptance. The sample used in this study is a manufacturing company listed on the Indonesia Stock Exchange for the period 2015-2019. Sampling using purposive sampling method and obtained as many as 190 observations from 38 companies sampled in this study. Hypothesis testing is done using a binary logistic regression analysis model. The results showed that financial distress, opinion shopping, and previous year's audit opinion had a simultaneous effect on going concern audit opinion acceptance. Then, opinion shopping and previous year's audit opinion has a positive effect on going concern audit opinion acceptance. Meanwhile, financial distress has no effect on going concern audit opinion acceptance.

Keyword: Financial Distress, Opinion Shopping, Previous Year's Audit Opinion, Going Concern Audit Opinion.