

ABSTRAK

Judul : Pengaruh Kualitas Audit, *Leverage*, dan *Opinion Shopping* Terhadap Penerimaan Opini Audit *Going Concern* pada Perusahaan Manufaktur (Sub Sektor Logam dan Sejenisnya) yang Terdaftar di Bursa Efek Indonesia Periode 2014 - 2018

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Penelitian ini dilakukan dengan tujuan untuk menganalisis pengaruh kualitas audit, *leverage* 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 2014-2018. 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 5 tahun, yaitu tahun 2014-2018. Penelitian ini menggunakan teknik sampling jenuh yaitu seluruh populasi yang berjumlah 60 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 R<sup>2</sup>*.

Hasil dari penelitian ini adalah kualitas audit, *leverage*, dan *opinion shopping* secara simultan tidak berpengaruh terhadap penerimaan opini audit *going concern*. Secara parsial, variabel kualitas audit tidak berpengaruh signifikan dengan koefisien positif dan variabel *leverage* tidak berpengaruh signifikan dengan koefisien negatif dan variabel *opinion shopping* perusahaan tidak berpengaruh signifikan dengan koefisien positif.

**Kata kunci** : Kualitas Audit, *Leverage*, *Opinion Shopping*, Dan Opini Audit *Going Concern*

**ABSTRACT**

Title : The Effect of Audit Quality, Leverage, and Opinion Shopping on the Acceptance of Going Concern Audit Opinions in Manufacturing Companies (Sub-Sector Metals and the like) Listed on the Indonesia Stock Exchange for the 2014 - 2018 Period

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This study was conducted with the aim of analyzing the effect of audit quality, leverage and opinion shopping partially and simultaneously on the acceptance of going concern audit opinion in metal sub-sector manufacturing companies and the like listed on the Indonesia Stock Exchange for the 2014-2018 period. Going concern audit opinion can be said to be a sign for a company that gets an assessment from the auditor regarding its business continuity. In the sense that the company has a risk in continuing the business.

The data used comes from secondary data in the form of annual financial report data and annual audit report data for metal sub-sector manufacturing companies and the like listed on the Indonesia Stock Exchange for 5 years, namely 2014-2018. This study used a saturated sampling technique in which the entire population of 60 data was used as the research sample. The data analysis technique in this study used the binnary logistic regression equation test, the omnibus test, the Wald test, and the Nagelkerke coefficient of determination test.

The result of this research is that audit quality, leverage, and opinion shopping simultaneously have no effect on going concern audit opinion acceptance. Partially, the audit quality variable has no significant effect with a positive coefficient and the leverage variable has no significant effect with a negative coefficient and the company's opinion shopping variable has no significant effect with a positive coefficient.

**Keywords** : Audit Quality, Leverage, Opinion Shopping, and Going Concern Audit Opinion