

## ABSTRAK

**ULFALITA**, Pengaruh *Audit Tenure*, *Debt Default*, *Opinion Shopping*, dan Mekanisme *Corporate Governance* terhadap Penerimaan Opini Audit *Going Concern* pada Perusahaan Manufaktur Industri Tekstil dan Garmen yang terdaftar di Bursa Efek Indonesia Periode 2009-2013 (Dibimbing oleh Bapak Adrie Putra).

Tujuan Penelitian ini adalah untuk mengetahui pengaruh *Audit Tenure*, *Debt Default*, *Opinion Shopping*, dan Mekanisme *Corporate Governance* terhadap penerimaan Opini Audit *Going Concern*. Opini Audit *Going Concern* sebagai variabel dependen. Sampel penelitian ini adalah perusahaan pada industry tekstil dan garmen yang terdaftar di Bursa Efek Indonesia periode 2009-2013. Teknik pengambilan sampel menggunakan teknik *purposive sampling* dan menghasilkan 45 perusahaan sampel.

Data tersebut diolah menggunakan statistic komputer dengan melakukan uji statistik deskriptif, uji asumsi klasik dan uji regresi logistic. Hasil uji *Omnibus* menunjukkan bahwa secara keseluruhan *audit tenure*, *debt default*, *opinion shopping*, dan mekanisme *corporate governance* dapat memprediksi opini audit going concern. Uji *wald* menunjukkan bahwa *audit tenure*, *debt default*, *opinion shopping*, kepemilikan terpusat, kepemilikan manajerial, dan komite audit berpengaruh tidak signifikan terhadap penerimaan opini audit *going concern*, sedangkan kepemilikan institusional dan komisaris independen berpengaruh signifikan terhadap penerimaan opini audit *going concern*.

Kata kunci : *Audit tenure*, *debt default*, *opinion shopping*, *good corporate governance*, *audit going concern*

## ABSTRACT

**ULFALITA**, Effect of Audit Tenure, Debt Default, Opinion Shopping, and Corporate Governance Mechanism on Revenue Going Concern Audit Opinion on the Company's Textile and Garment Manufacturing Industries listed in Indonesia Stock Exchange Period 2009-2013 (under the supervision of Mr. Adrie Putra).

The purpose of this study was to determine the effect of audit tenure, Debt Default, Opinion Shopping, and Corporate Governance Mechanisms on acceptance Going Concern Audit Opinion. Going Concern Audit Opinion as the dependent variable. The sample was company in the textile and garment industry are listed in the Indonesia Stock Exchange 2009-2013. The sampling technique used purposive sampling techniques and produce 45 sample firms.

The data is processed using a computer statistics to test the descriptive statistics, the classical assumption test and logistic regression. Omnibus test results showed that the overall audit tenure, debt default, opinion shopping, and corporate governance mechanisms can predict the going concern audit opinion. Wald test indicates that audit tenure, debt default, opinion shopping, centralized ownership, managerial ownership, and the audit committee does not significantly affect the going concern audit opinion, while institutional ownership and independent commissioners significant effect on going-concern audit opinion

Keywords : *Audit tenure, debt default, opinion shopping, good corporate governance, audit going concern*