

ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan memperoleh bukti empiris mengenai pengaruh kondisi keuangan, *debt default*, *opinion shopping* terhadap penerimaan opini audit *going concern*. Selain tiga variabel diatas, penelitian ini juga menambahkan variabel moderasi seperti *company size*.

Objek dalam penelitian ini adalah 33 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode tahun 2011-2015. Sampel dalam penelitian ini menggunakan *purposive sampling*. Sumber data diperoleh dari laporan keuangan auditan serta laporan opini audit. Metode analisis data menggunakan regresi logistik.

Dari hasil penelitian ini menunjukkan bahwa kondisi keuangan berpengaruh terhadap penerimaan opini audit *going concern* sedangkan *debt default* dan *opinion shopping* tidak berpengaruh terhadap penerimaan opini audit *going concern*. Selain itu, *company size* memperlemah hubungan antara kondisi keuangan dan *debt default* terhadap penerimaan opini audit *going concern* tetapi *company size* tidak memoderasi hubungan antara *opinion shopping* terhadap penerimaan opini audit *going concern*.

Kata kunci : Opini Audit Going Concern, Kondisi Keuangan, *Debt Default*, *Opinion Shopping*, *Company Size*

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ABSTRACT

The study aims to analyze and obtain empirical evidence about the effect of financial condition, debt default, opinion shopping to acceptance going concern audit opinion. In addition to the above three variables, this study also add moderation variable such as company size.

The research object in this study were 33 companies listed on the Indonesia Stock Exchange (IDX) in the year period 2011-2015. In the study, researchers used purposive sampling. Sources of data derived from the audited financial statements and audit opinion report. The method on analysis used was logistic regression

The result of this study indicate that the financial condition influence the acceptance of going concern audit opinion. While debt default and opinion shopping did not influence the acceptance of going concern audit opinion. In addition, company size weakens the relationship between financial condition and debt default on the going concern audit opinion but size of company did not moderate the relationship between opinion shopping to the going concern audit opinion.

Keywords : Going Concern Audit Opinion, Financial Condition, Debt Default, Opinion Shopping, Company Size.

