

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh audit *client tenure*, *opinion shopping*, *disclosure* dan *financial distress* terhadap penerimaan opini audit *going concern*. Sampel penelitian ini diperoleh dengan menggunakan metode *purposive sampling* dengan memfokuskan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2013 – 2016. Sampel yang diperoleh sebanyak 18 perusahaan dengan jumlah pengamatan adalah 72 sampel. Teknik analisis data yang digunakan pada penelitian ini adalah analisis regresi logistik. Berdasarkan hasil analisis dapat diketahui bahwa variabel audit *client tenure*, *opinion shopping*, dan *disclosure* berpengaruh tidak signifikan terhadap penerimaan opini audit *going concern*. Variabel *financial distress* berpengaruh signifikan terhadap penerimaan opini audit *going concern*.

Kata kunci : Audit *Client Tenure*, *Opinion Shopping*, *Disclosure*, *Financial Distress*, Opini Audit *Going Concern*.



## **ABSTRACT**

*The research enhances and examine about the effect of audit client tenure, opinion shopping, disclosure and financial distress towards audit going concern opinion. The sample of the research is obtainable by using the purposive sampling method focusing on manufacturing industries that has been listed on the Indonesia Stock Exchange, 2013 – 2016. Samples were obtained as many as 18 companies by the number of observation is 72 samples. Data analysis techniques. Based on analysis results it is revealed that audit client tenure, opinion shopping, and disclosure doesn't seem to affect towards the going concern audit opinion. Financial distress positive affect towards the going concern audit opinion.*

*Keywords: Audit Client Tenure, Opinion Shopping, Disclosure, Financial Distress, Going Concern Audit Opinion.*



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