ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *financial distress*, *leverage*, dan *opinion shopping* terhadap penerimaan opini audit *going concern*. *Financial distress*, *leverage*, dan *opinion shopping* sebagai variabel independen yang diuji dalam penelitian ini sedangkan opini audit *going concern* sebagai variabel dependen.

Penelitian ini dilakukan pada seluruh perusahaan *property and real estate* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2014 - 2018. Jumlah sampel yang digunakan sebanyak 38 perusahaan dari populasi yang berjumlah 62 perusahaan, melalui metode *purposive sampling*. Pengumpulan data dilakukan menggunakan metode dokumentasi melalui studi empiris dengan mengumpulkan data, mengenai data laporan keuangan perusahaan yang terdaftar di Bursa Efek Indonesia (BEI). Teknik analisis yang digunakan adalah teknik analisis regresi logistik dengan SPSS IBM 25. Untuk mengukur opini audit *going concern* dilakukan dengan menggunakan variabel *dummy* yaitu, untuk perusahaan yang mendapat opini audit *going concern* diberi kode 1, sedangkan perusahaan yang mendapat opini audit non *going concern* diberi kode 0.

Hasil koefisien determinasi pada penelitian ini sebesar 65,3%. Hasil penelitian menunjukkan bahwa *financial distress* berpengaruh negatif terhadap penerimaan opini audit *going concern* sebesar 0,000, *opinion shopping* berpengaruh positif terhadap penerimaan opini audit *going concern* sebesar 0,005. Sedangkan *leverage* tidak berpengaruh terhadap penerimaan opini audit *going concern* sebesar 0,178.

Kata Kunci: Opini Audit *Going Concern*, *Financial Distress*, *Leverage*, O*pinion Shopping*

ABSTRACT

This study aims to determine the effect of financial distress, leverage, and opinion shopping on going concern audit opinion. The financial distress, leverage, and opinion shopping as the independent variables tested in this study while going concern audit opinion as the dependent variable.

This research was conducted on all property and real estate companies listed on the Indonesia Stock Exchange (IDX) during the period 2014 - 2018. The number of samples used was 38 companies from a population of 62 companies, through a purposive sampling method. Data collection is carried out using the documentation method through empirical studies by collecting data, regarding the financial statement data of companies listed on the Indonesia Stock Exchange (IDX). The analysis technique used is a logistic regression analysis technique with IBM SPSS 25. To measure going concern audit opinion using dummy variables, i.e. for companies that received going concern audit opinion was coded 1, while companies that received on going concern audit opinion were coded 0

The results of the coefficient of determination in this study amounted to 65.3%. The results showed that the financial distress negatively affected the acceptance of going concern audit opinion by 0,000 and opinion shopping positively affected the acceptance of going concern audit opinion by 0,005. While leverage does not affect the going concern audit opinion of 0.178.

Keywords: Going Concern Audit Opinion, Financial Distress, Leverage, Opinion Shopping