

ABSTRACT

This study aims to determine the effect of Opinion Shopping, Audit Lag, Audit Tenure, and Financial Condition on Going Concern Audit Opinion on Infrastructure & Transportation and Logistics Companies for the 2018-2021 period. The research method uses quantitative methods, namely numerical data. The analysis technique used is logistic regression analysis using SPSS Statistics Version 26 software. The number of samples in this study was 31 out of a total population of 101 in the form of financial reports for Infrastructure & Transportation and Logistics Companies during the period 2018 - 2021. The results of the research show that Opinion Shopping, Audit Lag and Audit Tenure have no effect, while Financial Condition has a positive and significant influence on Going Concern Audit Opinion.

Keywords: *Going Concern Audit Opinion, Opinion Shopping, Audit Lag, Tenure Audit, and Financial Condition.*



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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Opinion Shopping*, *Audit Lag*, *Audit Tenure*, dan Kondisi Keuangan terhadap *Opini Audit Going Concern* pada Perusahaan Infrastruktur & Transportasi dan Logistik periode 2018-2021. Metode penelitian menggunakan metode kuantitatif yaitu data-data yang bersifat angka. Teknik analisis yang digunakan analisis regresi logistik dengan menggunakan *software SPSS Statistik Version 26*. Jumlah sampel dalam penelitian ini sebanyak 31 dari total populasi 101 berupa laporan keuangan pada Perusahaan Infrastruktur & Transportasi dan Logistik selama periode 2018 - 2021. Hasil penelitian menunjukkan bahwa *Opinion Shopping*, *Audit Lag*, dan *Audit Tenure* tidak berpengaruh, sedangkan Kondisi Keuangan memiliki pengaruh positif dan signifikan terhadap *Opini Audit Going Concern*.

Kata kunci: Opini Audit Going Concern, Opinion Shopping, Audit Lag, Audit Tenure, dan Kondisi Keuangan



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