

ABSTRACT

There are many cases that happened in big companies that caused the companies to collapsed, due to these findings the profession of public accountant and auditors are in much risk. Auditor suspected to provide wrong information therefore there are a lot of parties that suffered of financial loss. In Indonesia there are some similar cases that happened in the past such as, several banks which received unqualified opinion as the result of audit activity turned out to be liquidated. Audit report which arranged by public accountant office conclude that the condition of certain companies are in good condition which given the unqualified opinion on the contrary the companies are in worst financial condition. The aim of this research is to examine the effect of debt default, opinion shopping, audit tenure and financial condition on the going-concern audit opinion. Methods of research data analysis is logistic regression. The samples in this study using purposive sampling method with certain criteria and the result are 29 companies. The results show that debt default and opinion shopping affect positively to going-concern audit opinion. However, audit tenure and financial condition do not affect going-concern audit opinion.

Keywords: *debt default, opinion shopping, audit tenure, financial condition, going-concern audit opinion*

ABSTRAK

Banyaknya kasus manipulasi data keuangan yang dilakukan oleh perusahaan besar yang pada akhirnya bangkrut. Auditor dianggap ikut andil dalam memberikan informasi yang salah, sehingga banyak pihak yang merasa dirugikan. Di Indonesia sendiri terdapat beberapa kasus serupa, dilikuidasinya beberapa bank setelah sebelumnya menerima pendapat wajar tanpa pengecualian. Laporan audit yang dibuat oleh Kantor Akuntan Publik dalam peristiwa tersebut menyatakan bahwa kondisi perbankan saat itu baik dengan opini wajar tanpa pengecualian, tetapi dalam kenyataannya buruk. Tujuan dari penelitian ini adalah untuk meneliti pengaruh *debt default, opinion shopping, audit tenure*, dan kondisi keuangan terhadap pemberian opini audit *going concern*. Metode penelitian adalah dengan analisis data regresi logistik. Sampel dipilih dengan metode *purposive sampling*. Sampel dalam penelitian ini adalah 29 perusahaan. Hasil penelitian ini menunjukkan bahwa *debt default* dan *opinion shopping* berpengaruh positif terhadap pemberian opini audit *going concern* sedangkan *audit tenure* dan kondisi keuangan tidak berpengaruh terhadap pemberian opini audit *going concern*.

Kata kunci: *debt default, opinion shopping, audit tenure, kondisi keuangan, pemberian opini audit going concern*