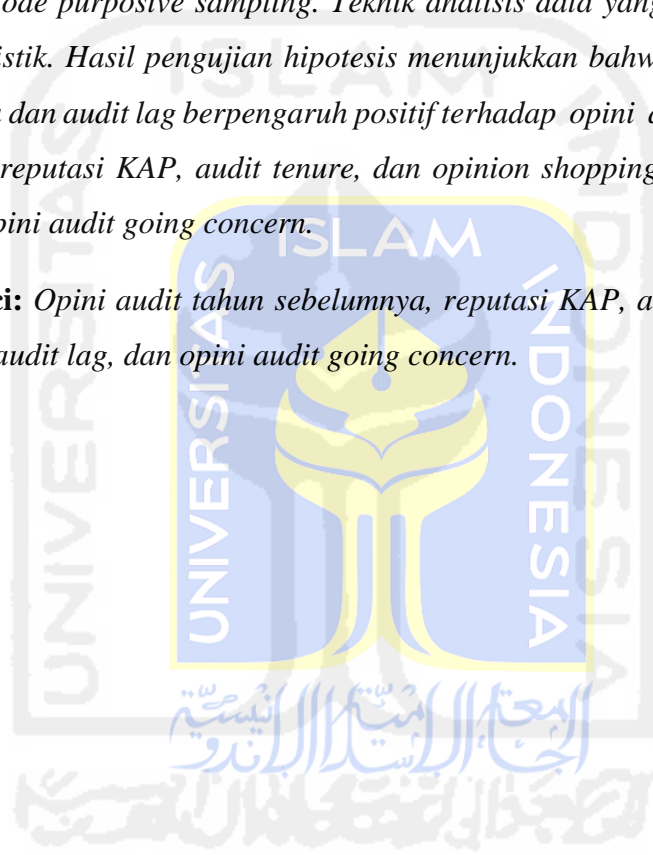


ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan memberikan bukti empiris tentang pengaruh opini audit tahun sebelumnya, reputasi auditor, audit tenure, opinion shopping, dan audit lag terhadap penerimaan opini going concern. Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI pada tahun 2013-2015, dengan jumlah pengamatan sebanyak 107 sampel yang diperoleh dengan metode purposive sampling. Teknik analisis data yang digunakan adalah regresi logistik. Hasil pengujian hipotesis menunjukkan bahwa opini audit tahun sebelumnya dan audit lag berpengaruh positif terhadap opini audit going concern. Sementara reputasi KAP, audit tenure, dan opinion shopping tidak berpengaruh terhadap opini audit going concern.

Kata Kunci: *Opini audit tahun sebelumnya, reputasi KAP, audit tenure, opinion shopping, audit lag, dan opini audit going concern.*



ABSTRACT

This study aims to analyze and provide empirical evidence of the influence of prior opinion, auditor's reputation, audit tenure, opinion shopping and audit lag of the company on the probability for receiving going concern audit opinion. The population of this research includes manufacture companies which is listed on the Indonesia Stock Exchange on 2013-2015 with the number of observations as much as 107 samples obtained by purposive sampling method. Data is analyzed using logistic regression analysis. The results of audit hypothesis show that prior opinion dan audit lag have significant effect on audit going concern opinion. While KAP's reputation, audit tenure, and opinion shopping have no significant effect of going concern audit opinion.

Keywords : *prior opinon, KAP's reputation, audit tenure, opinion shopping, audit lag and going concern audit opinion.*

