

ABSTRAK

Pada saat ini, auditor mulai diminta pertanggungjawabannya untuk mengungkapkan informasi yang tidak terbatas pada hal-hal yang ditampakkan dalam laporan keuangan, tetap auditor juga harus mengungkapkan informasi seperti eksistensi dan kontinuitas entitas perusahaan. Auditor diharapkan tidak hanya memeriksa laporan keuangan saja, tetapi juga dapat memberikan prediksi dan menilai kemampuan entitas perusahaan dalam mempertahankan kelangsungan usahanya.

Tujuan penelitian ini adalah untuk menguji pengaruh kondisi keuangan perusahaan, *opinion shopping*, *audit lag*, reputasi auditor dan *audit client tenure* terhadap penerimaan opini audit *going concern*. Sampel yang digunakan dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2010-2015. Sampel penelitian berjumlah 23 yang dipilih dengan metode *purposive sampling* perusahaan dengan periode pengamatan 5 (lima) tahun. Data dianalisis dengan menggunakan model analisis regresi logistik.

Hasil penelitian menunjukkan bahwa kondisi keuangan dan reputasi auditor berpengaruh negatif terhadap penerimaan opini audit *going concern*, *audit lag* berpengaruh positif terhadap penerimaan opini audit *going concern*, *opinion shopping* dan *audit client tenure* tidak berpengaruh signifikan terhadap penerimaan opini audit *going concern*.

kata kunci: *going concern*, kondisi keuangan, ukuran perusahaan, *opinion shopping*, *audit client tenure*.

ABSTRACT

Nowadays, auditor's responsibility to disclose the information about the entity was not only things revealed in the financial statement, but also must disclose information such as the existence and continuity of an entity. Auditor was expected to not only examine the financial statement, but also can predict and appraise entity's ability to continues his existence.

This research's goal was to examine the influence of financial condition, opinion shopping, audit lag, auditor's reputation and audit client tenure to the acceptance of going concern audit opinion. The samples of this research were manufacturing companies that listed in Indonesia Stock Exchange on period 2010-2015. Samples of this research were 23 companies selected by purposive sampling method, with 5 years observation period. The data was analyzed by logistic regression method.

The result showed that financial condition dan auditor's reputation are negatively affect the going concern audit opinion, audit lag is postively affect the going concern audit opinion, opinion shopping and audit client tenure was not significantly affect the going concern audit opinion.

Keywords: going concern, financial condition, firm size, opinion shopping, audit client tenure

