

The Effect of Financial Condition, Disclosure, Opinion Shopping, and Sale of Asset Strategy on Going Concern Audit Opinion

By Husnia

Abstract

This research aims to determine the effect of financial conditions, disclosure, opinion shopping, and sale of asset strategy on going concern audit opinions of listed manufacturing companies in Indonesia Stock Exchange in the period 2016 – 2020. The type of this research is quantitative research that uses secondary data based on annual report. A sample of this research consisted of 55 manufacturing companies. Techniques to analyze the data in this study used descriptive statistics, logistic regression, and partial hypothesis testing (t test). Based on the results of data analysis, it can be concluded that (1) financial condition has a significant negative effect on going concern audit opinion, (2) disclosure has a negative significant effect on going concern audit opinion, (3) opinion shopping has no effect on going concern audit opinion (4) sale of asset has no effect on going concern audit opinion.

Keywords: Financial Condition, Disclosure, Opinion Shopping, Sale of Asset Strategy and Going Concern Audit Opinion.

Pengaruh Kondisi Keuangan, *Disclosure*, *Opinion Shopping*, dan Strategi Menjual Aset terhadap Opini Audit *Going Concern*

Oleh Husnia

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh dari kondisi keuangan, *disclosure*, *opinion shopping*, dan strategi menjual aset terhadap opini audit *going concern* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode 2016 – 2020 . Penelitian ini merupakan jenis penelitian kuantitatif yang menggunakan data sekunder berupa laporan tahunan perusahaan. Penelitian ini menggunakan sampel sebanyak 55 perusahaan manufaktur. Teknik untuk menganalisis data pada penelitian ini menggunakan statistik deskriptif, regresi logistik, dan uji hipotesis secara parsial (uji t). Berdasarkan hasil analisis data dapat disimpulkan bahwa (1) kondisi keuangan memiliki pengaruh signifikan negatif terhadap opini audit *going concern*, (2) *disclosure* memiliki pengaruh signifikan negatif terhadap opini audit *going concern*, (3) *opinion shopping* tidak berpengaruh terhadap opini audit *going concern* (4) strategi menjual aset tidak berpengaruh terhadap opini audit *going concern*.

Kata Kunci: Kondisi Keuangan, *Disclosure*, *Opinion Shopping*, Strategi Menjual Aset dan Opini Audit *Going Concern*.