

Analysis of Determinants Affecting the Acceptance of Going Concern Audit Opinion

By Ristina Clarisa

Abstract

This research is a quantitative study with the aim of knowing and analyzing the factors that influence the acceptance of going concern audit opinion. The factors studied in this case are debt default, opinion shopping, company size, and company growth. The population in this study are transportation logistics companies and property real estate companies listed on the Indonesia Stock Exchange in 2018-2020. The data samples was determined using purposive sampling method and obtained a 222 samples from 74 companies. Hypothesis testing using logistic regression analysis with SPSS version 26 program. Result of this study indicate that opinion shopping has a significant positif effect on the acceptance of going concern audit opinion, company growth has a significant negative effect on the acceptance of going concern audit opinion, meanwhile debt default and company size has no significant effect on the acceptance of going concern audit opinion.

Keyword: *Debt Default, Opinion Shopping, Company Size, Company Growth, Going Concern Audit Opinion.*

Analisis Determinan Yang Memengaruhi Penerimaan Opini Audit *Going Concern*

Oleh Ristina Clarisa

Abstrak

Penelitian ini merupakan penelitian kuantitatif dengan tujuan untuk mengetahui dan menganalisis faktor-faktor yang memengaruhi penerimaan opini audit *going concern*. Adapun faktor yang diteliti dalam hal ini adalah *debt default*, *opinion shopping*, ukuran perusahaan, dan *company growth*. Populasi dalam penelitian ini adalah perusahaan transportasi *logistic* dan *property real estate* yang terdaftar di Bursa Efek Indonesia tahun 2018-2020. Pengambilan sampel menggunakan *purposive sampling* sehingga memperoleh sampel sebanyak 222 sampe dari 74 perusahaan. Pengujian hipotesis menggunakan analisis regresi logistic menggunakan SPSS versi 26. Hasil penelitian menunjukkan bahwa *opinion shopping* berpengaruh positif terhadap penerimaan opini audit *going concern*, *company growth* berpengaruh negatif terhadap penerimaan opini audit *going concern*, sementara *debt default* dan ukuran perusahaan tidak berpengaruh terhadap penerimaan opini audit *going concern*.

Kata Kunci: *Debt Default, Opinion Shopping, Ukuran Perusahaan, Company Growth, Opini Audit Going Concern.*