

The Influence of Audit Tenure, Opinion Shopping, Debt Default, and Financial Distress on the Acceptance of Going Concern Opinion

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Abstract

This research is a quantitative study with the aim of knowing the influence of audit tenure, opinion shopping, debt default, and financial distress on the acceptance of going concern opinion. The population in this study are non-financial companies listed on the Indonesia Stock Exchange in 2018-2021. The data samples were determined using purposive sampling method and obtained 1,368 samples from 342 companies. Hypothesis testing using logistic regression analysis with SPSS version 26 program. Results of this study indicate that debt default and financial distress have a significant positive effect on the acceptance of going concern opinion, meanwhile, audit tenure and opinion shopping have no significant effect on the acceptance of going concern audit opinion.

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

Pengaruh *Audit Tenure*, *Opinion Shopping*, *Debt Default*, dan *Financial Distress* terhadap Penerimaan Opini *Going Concern*

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Abstrak

Penelitian ini merupakan penelitian kuantitatif dengan tujuan untuk mengetahui pengaruh *audit tenure*, *opinion shopping*, *debt default*, dan *financial distress* terhadap penerimaan opini *going concern*. Populasi dalam penelitian ini adalah entitas non-keuangan yang terdaftar di Bursa Efek Indonesia tahun 2018-2021. Pengambilan sampel menggunakan *purposive sampling* sehingga memperoleh sampel sebanyak 1,386 sampel dari 342 entitas. Pengujian hipotesis menggunakan analisis regresi logistik menggunakan SPSS versi 26. Hasil penelitian menunjukkan bahwa *debt default* dan *financial distress* berpengaruh signifikan positif terhadap penerimaan opini *going concern*, sementara *audit tenure* dan *opinion shopping* tidak berpengaruh terhadap penerimaan opini *going concern*.

Kata kunci: *audit tenure*, *opinion shopping*, *debt default*, *financial distress*, opini *going concern*