

***The Effect of Opinion Shopping, Reputation of KAP, Audit Tenure and Financial Conditions On-Going Concern Audit Opinion***

*By Ribkha Laura*

*Abstract*

*This research is a quantitative study aimed to examine the effect of opinion shopping is measured by changing auditors after getting going concern audit opinion, KAP reputation is measured from the KAP big four and KAP non-big four, audit tenure is measured by the length of the engagement period between client and auditors, and financial conditions is measured by the Altman Zscore Modified method of providing going-concern audit opinions. The population in this study are manufacturing companies listed on the Indonesia Stock Exchange and the websites of each company for the 2016-2018 period that were selected using the purposive sampling method. Hypothesis testing in this study using Logistic Regression Analysis with the SPSS program and a significance level of 5%. The independent variable influencing the dependent variable in this study was shown at 69,8% while the remaining 30,2% was influenced by other factors. The results of this study explain that opinion shopping, audit tenure and financial conditions have a significant positive effect ongoing concern audit opinion, meanwhile KAP reputation has no effect ongoing concern audit opinion*

***Keywords:*** *opinion shopping, the reputation of KAP, audit tenure, financial conditions, and going concern audit opinion.*

# **Pengaruh *Opinion Shopping*, Reputasi KAP, *Audit Tenure* dan Kondisi Keuangan Terhadap Pemberian Opini Audit *Going Concern***

Oleh Ribkha Laura

## Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menguji pengaruh *opinion shopping* yang diukur dengan melakukan pergantian auditor setelah mendapatkan opini audit *going concern*, reputasi KAP yang diukur dari KAP big four dan KAP non big four, *audit tenure* yang diukur dengan lamanya masa perikatan antara klien dengan auditor, dan kondisi keuangan yang diukur dengan metode *Altman Zscore Modified* terhadap pemberian opini audit *going concern*. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dan website masing-masing perusahaan periode 2016-2018 yang dipilih dengan menggunakan metode *purposive sampling*. Pengujian hipotesis dalam penelitian ini menggunakan Analisis Regresi Logistik dengan program SPSS dan tingkat signifikansi 5%. Variabel bebas mempengaruhi variabel terikat pada penelitian ini ditunjukkan sebesar 69,8% sedangkan sisanya sebesar 30,2% dipengaruhi oleh faktor lain. Hasil penelitian ini menjelaskan bahwa *opinion shopping*, *audit tenure*, kondisi keuangan berpengaruh signifikan positif terhadap opini audit *going concern* sedangkan reputasi KAP tidak berpengaruh terhadap opini audit *going concern*.

Kata kunci : *opinion shopping*, reputasi KAP, *audit tenure*, kondisi keuangan dan opini audit *going concern*.