

## ABSTRAK

**Aditya Faiz Rizky, NIM 7163220001, Pengaruh *Audit Tenure*, *Debt Default*, *Opinion Shopping*, dan Mekanisme *Corporate Governance* terhadap Penerimaan Opini Audit *Going Concern* pada Perusahaan Manufaktur Yang Terdaftar di BEI Periode 2016-2019, Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2020.**

Permasalahan dalam penelitian ini adalah apakah *audit tenure*, *debt default*, *opinion shopping*, dan mekanisme *Corporate Governance* yang diprosikan dengan kepemilikan manajerial dan kepemilikan institusional berpengaruh terhadap penerimaan opini audit *going concern*. Penelitian ini bertujuan untuk memperoleh bukti empiris pengaruh secara simultan antara *audit tenure*, *debt default*, *opinion shopping*, dan mekanisme *Corporate Governance* yang diprosikan dengan kepemilikan manajerial dan kepemilikan institusional terhadap penerimaan opini audit *going concern*.

Populasi dalam penelitian ini adalah seluruh Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016-2019. Metode pengambilan sampel yang digunakan adalah purposive sampling. Berdasarkan metode purposive sampling, sampel yang diperoleh sebanyak 33 perusahaan pada periode 2016-2019 sehingga diperoleh 132 data observasi. Analisis data dalam penelitian ini menggunakan pendekatan kuantitatif dengan melakukan uji asumsi klasik, analisis regresi logistik dan uji hipotesis dibantu dengan program SPSS 22.

Hasil penelitian ini menunjukkan *audit tenure* secara parsial tidak berpengaruh terhadap penerimaan opini audit *going concern*. *Debt default* secara parsial berpengaruh positif dan signifikan terhadap penerimaan opini audit *going concern*. *Opinion shopping* secara parsial tidak berpengaruh terhadap penerimaan opini audit *going concern*. Kepemilikan manajerial secara parsial tidak berpengaruh terhadap penerimaan opini audit *going concern*. Kepemilikan institusional secara parsial berpengaruh negatif dan signifikan terhadap penerimaan opini audit *going concern*. Secara simultan *audit tenure*, *debt default*, *opinion shopping*, kepemilikan manajerial, dan kepemilikan institusional berpengaruh terhadap penerimaan opini audit *going concern*. Besarnya pengaruh ini juga ditunjukkan oleh nilai koefisien determinasi  $R^2$  (*Nagelkerke R Square*) yaitu, 0.275 atau sebesar 27,5%.

Kesimpulan dalam penelitian ini adalah *audit tenure*, *opinion shopping*, dan kepemilikan manajerial tidak berpengaruh terhadap penerimaan opini audit *going concern*. Namun *debt default* dan kepemilikan institusional berpengaruh terhadap penerimaan opini audit *going concern*.

**Kata Kunci: Opini Audit *Going Concern*, *Audit Tenure*, *Debt Default*, *Opinion Shopping*, Mekanisme *Corporate Governance*, Kepemilikan Manajerial, Kepemilikan Institusional**

## ABSTRACT

**Aditya Faiz Rizky, NIM 7163220001, *The Effect of Audit Tenure, Debt Default, Opinion Shopping, dan Corporate Governance Mechanism on The Acceptance of Going Concern Audit Opinions on Manufacturing Companies Listed on the Indonesia Stock Exchange Period 2016-2019, Thesis, Department of Accountancy, Faculty of Economics, State University of Medan 2020.***

*The problem in this study is whether audit tenure, debt default, opinion shopping, and Corporate Governance mechanisms that are proxied by managerial ownership and institutional ownership affect the acceptance of going concern audit opinion. This study aims to obtain empirical evidence of the simultaneous influence between audit tenure, debt default, opinion shopping, and corporate governance mechanisms that are proxied by managerial ownership and institutional ownership on going concern audit opinion.*

*The population in this study were all Manufacturing Companies listed on the Indonesia Stock Exchange in 2016-2019. The sampling method used was purposive sampling. Based on the purposive sampling method, the samples obtained were 33 companies in the 2016-2019 period to obtain 132 observational data. Data analysis in this study uses a quantitative approach by conducting a classic assumption test, logistic regression analysis and hypothesis testing aided by the SPSS 22 program.*

*The results of this study indicate that audit tenure partially does not affect the going concern audit opinion. Debt default partially has a positive and significant effect on the acceptance of going concern audit opinion. Opinion shopping partially does not affect the acceptance of going concern audit opinion. Managerial ownership partially does not affect the acceptance of going concern audit opinion. Institutional ownership partially has a negative and significant effect on the acceptance of going concern audit opinion. Simultaneously audit tenure, debt default, opinion shopping, managerial ownership, and institutional ownership affect the acceptance of going concern audit opinion. The magnitude of this effect is also shown by the coefficient of determination  $R^2$  (Nagelkerke  $R$  Square), 0.275 or 27.5%.*

*The conclusion in this study is the audit tenure, opinion shopping, and managerial ownership does not affect the acceptance of going concern audit opinion. However, debt default and institutional ownership affect the acceptance of going concern audit opinion.*

**Keywords : *Going Concern Audit Opinion, Audit Tenure, Debt Default, Opinion Shopping, Corporate Governance Mechanisms, Managerial Ownership, Institutional Ownership***