

ABSTRAK

Nabila Tijani Tharifah, NIM 7173220024, Pengaruh Debt Default, Financial Distress, Opinion Shopping, Audit Report Lag, Kualitas Audit dan Pertumbuhan Perusahaan Terhadap Pertimbangan Going Concern Dalam Opini Audit (Studi Empiris Pada Perusahaan Sektor Ritel & Keuangan Yang Terdaftar Di Bursa Efek Indonesia).

Tujuan dari penelitian ini yaitu untuk menganalisis variabel-variabel yang dapat mempengaruhi pertimbangan going concern dalam opini audit yaitu *debt default* yang diprosikan dengan DER, *financial distress* yang di proksikan dengan altman z – score, *opinion shopping* yang di proksikan dengan pertukaran auditor secara tiba – tiba, *audit report lag* yang di proksikan dengan keterlambatan dalam pelaporan laporan keuangan ke pasar modal, kualitas audit yang di proksikan dengan skala auditor yaitu big 4 dan non big 4, pertumbuhan perusahaan yang di proksikan dengan rasio pertumbuhan penjualan.

Penelitian ini memakai sejumlah 89 sampel yang listing di Bursa Efek Indonesia periode 2017-2019. Jenis data yang digunakan adalah data sekunder, yang berupa laporan tahunan perusahaan yang berasal dari situs www.idx.co.id. Teknik analisis yang digunakan adalah statistik deskriptif dan analisis regresi logistik dengan software SPSS 25.

Hasil dari penelitian ini menunjukkan bahwa debt default tidak berpengaruh secara parsial terhadap pertimbangan going concern dalam opini audit. Financial distress tidak berpengaruh secara parsial terhadap pertimbangan going concern dalam opini audit. Opinion shopping berpengaruh negatif secara parsial terhadap pertimbangan going concern dalam opini audit. Audit report lag berpengaruh positif secara parsial terhadap pertimbangan going concern dalam opini audit. Kualitas audit tidak berpengaruh secara parsial terhadap pertimbangan going concern dalam opini audit. Pertumbuhan perusahaan tidak berpengaruh secara parsial terhadap pertimbangan going concern dalam opini audit. Dan *debt default*, *financial distress*, *opinion shopping*, *audit report lag*, kualitas audit dan pertumbuhan perusahaan berpengaruh secara simultan terhadap pertimbangan *going concern* dalam opini audit.

ABSTRACT

Nabila Tijani Tharifah, NIM 7173220024, Effect of Debt Default, Financial Distress, Opinion Shopping, Audit Report Lag, Audit Quality and Company Growth Against Going Concern Considerations in Audit Opinions (Empirical Studies on Retail & Financial Sector Companies Listed on the Indonesia Stock Exchange).

This study aims to analyze the variables that can influence going-concern considerations in audit opinion, namely debt default which is proxied by debt to equity ratio, financial distress which is proxied by Altman z-score, opinion shopping which is proxied by sudden auditor exchange. arrived, audit report lag is proxied by delays in reporting financial statements to the capital market, audit quality is proxied by the scale of auditors, namely big 4 and non big 4, company growth proxied by sales growth ratios.

The sample used in this study was 89 samples listed on the Indonesia Stock Exchange for the 2017-2019 period. The type of data used is secondary data, in the form of company annual reports from the site www.idx.co.id. The analysis technique used is descriptive statistics and logistic regression analysis with SPSS 25 software.

The results of this study indicate that debt default has no partial effect on going-concern considerations in the audit opinion. Financial distress does not partially affect going-concern considerations in the audit opinion. Opinion shopping has a partially negative effect on going-concern considerations in the audit opinion. Audit report lag has a partially positive effect on going-concern considerations in the audit opinion. Audit quality has no partial effect on going-concern considerations in the audit opinion. Company growth does not have a partial effect on going-concern considerations in audit opinion. And debt default, financial distress, opinion shopping, audit report lag, quality audit and company growth have simultan effect on going-concern considerations in the audit opinion.