

ABSTRACT

A going concern audit opinion is an opinion issued by the auditor when it doubts the company's ability to maintain its survival. The purpose of this research is to know the influence of financial condition, audit of client tenure, company's size and opinion shopping toward acceptance of going concern audit opinion at manufacturing company listed in Indonesia Stock Exchange period 2014-2016. The sampling technique used was purposive sampling, and got sample of 288 samples. Analytical techniques used are descriptive statistics, classical assumption test, and hypothesis testing (multiple linear regression). The results of this study indicate that the audit condition of client tenure and firm size does not affect the acceptance of going concern audit opinion. While the financial condition and opinion shopping affect the acceptance of going concern audit opinion.

Keywords: *going concern audit opinion, financial condition, client tenure audit, company's size, opinion shopping.*

ABSTRAK

Opini audit *going concern* merupakan opini yang dikeluarkan oleh auditor ketika menyangsikan kemampuan perusahaan dalam mempertahankan kelangsungan hidupnya. Tujuan penelitian ini adalah untuk mengetahui pengaruh kondisi keuangan, audit *client tenure*, ukuran perusahaan dan *opinion shopping* terhadap penerimaan opini audit *going concern* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode tahun 2014-2016. Teknik pengambilan sampel yang digunakan adalah purposive sampling, dan didapatkan sampel sebanyak 288 sampel. Teknik analisis yang digunakan adalah statistik deskriptif, Uji asumsi klasik, dan pengujian hipotesis (regresi linear berganda). Hasil penelitian ini menunjukkan bahwa kondisi audit *client tenure* dan ukuran perusahaan tidak berpengaruh terhadap penerimaan opini audit *going concern*. Sedangkan kondisi keuangan dan *opinion shopping* berpengaruh terhadap penerimaan opini audit *going concern*.

Kata kunci: opini audit *going concern*, kondisi keuangan, audit *client tenure*, ukuran perusahaan, *opinion shopping*.