

ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris tentang pengaruh *debt default*, kondisi keuangan, *opinion shopping*, dan kepemilikan institusional terhadap opini audit modifikasi *going concern*. Opini audit modifikasi *going concern*, *debt default* dan *opinion shopping* diukur dengan menggunakan variabel *dummy*. Kondisi keuangan diukur dengan menggunakan Altman *Z-score*. Kepemilikan institusional diukur dengan menggunakan persentase kepemilikan institusional. Populasi dalam penelitian ini adalah perusahaan properti, *real estate*, dan konstruksi bangunan yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2013-2017. Penelitian ini menggunakan metode *purposive sampling*, diperoleh jumlah data observasi sebanyak 106.

Metode analisis penelitian ini menggunakan analisis regresi logistik. Hasil penelitian ini menunjukkan bahwa *debt default* dan kepemilikan institusional berpengaruh secara signifikan terhadap opini audit modifikasi *going concern* sedangkan kondisi keuangan dan *opinion shopping* tidak berpengaruh terhadap opini audit modifikasi *going concern*.

Kata Kunci: *Debt Default*, Kondisi Keuangan, *Opinion Shopping*, Kepemilikan Institusional, Opini Audit Modifikasi *Going Concern*.

ABSTRACT

This study aims to obtain empirical evidence about the effect of debt defaults, financial conditions, opinion shopping, and institutional ownership on the going concern modified audit opinion. The going concern modified audit opinion., debt default and opinion shopping are measured using dummy variables. Financial conditions are measured using Altman Z-score. Institutional ownership is measured using the percentage of institutional ownership. The population in this study are property, real estate, and building construction companies listed on the Indonesia Stock Exchange (IDX) in the period of 2013-2017. This study uses a purposive sampling method, obtained by the number of observational data as many as 106.

The method of analysis of this study uses logistic regression analysis. The results of this study indicate that debt default and institutional ownership significantly influence the going concern modified audit opinion while financial conditions and opinion shopping do not affect the going concern modified audit opinion.

Keywords: *Debt Default*, *Financial Conditions*, *Opinion Shopping*, *Institutional Ownership*, *Going Concern Modified Audit Opinions*.