

**PENGARUH *OPINION SHOPPING*, *AUDIT TENURE*, *AUDIT LAG*,  
PERTUMBUHAN PERUSAHAAN TERHADAP OPINI AUDIT *GOING CONCERN***

(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek  
Indonesia Periode 2014-2018)

**Annisa Anja Bestari<sup>1</sup>, Herawati, Yunilma**

**<sup>1</sup>Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Bung Hatta  
E-mail: [annisaanja.b@gmail.com](mailto:annisaanja.b@gmail.com)**

**ABSTRAK**

Opini audit *going concern* merupakan opini audit yang dikeluarkan oleh auditor untuk mengevaluasi apakah ada kesangsian tentang kemampuan entitas untuk mempertahankan kelangsungan hidupnya. Masalah *going concern* merupakan hal yang kompleks dan terus ada sehingga diperlukan faktor-faktor yang digunakan sebagai tolak ukur dengan menentukan status *going concern* perusahaan.

Penelitian ini bertujuan untuk mengetahui pengaruh *opinion shopping*, audit *tenure*, audit *lag*, pertumbuhan perusahaan terhadap opini audit *going concern* pada perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia 2014-2018. Dengan menggunakan metode *purposive sampling*, sampel yang didapat 33 perusahaan dengan jumlah observasi sebanyak 165. Hipotesis dalam penelitian ini diuji menggunakan analisis regresi logistik. Hasil penelitian ini menunjukkan bahwa *opinion shopping*, audit *lag*, dan pertumbuhan perusahaan tidak berpengaruh terhadap opini audit *going concern*. Namun audit *tenure* berpengaruh negatif terhadap opini audit *going concern*.

**Kata Kunci: Opini Audit *Going Concern*, *Opinion Shopping*, *Audit Tenure*,  
*Audit Lag*, Pertumbuhan Perusahaan.**

# **THE EFFECT OF OPINION SHOPPING, AUDIT TENURE, AUDIT LAG, COMPANY GROWTH ON GOING CONCERN AUDIT OPINION**

(Empirical Study on Manufacturing Companies Listed in Indonesia Stock  
Exchange 2014-2018 Period)

**Annisa Anja Bestari<sup>1</sup>, Herawati, Yunilma**

**<sup>1</sup>Accounting Department, Faculty of Economics and Business, Bung Hatta  
University**

**E-mail: [annisaanja.b@gmail.com](mailto:annisaanja.b@gmail.com)**

## ***ABSTRACT***

*Going concern audit opinion is an audit opinion issued by the auditor to evaluate whether there is doubt about the entity's ability to maintain its survival. Going concern problems are complex and continue to exist so that the factors used as benchmarks are needed by determining the going concern status of the company.*

*This study to determine the effect of opinion shopping, audit tenure, audit lag, company growth on going-concern audit opinions, the manufacturing sector companies listed on the Indonesia Stock exchange 2014-2018. By using purposive sampling method, a sample of 33 companies with 165 observations. The hypothesis in this study was tested using logistic regression analysis. The results of this study indicate that opinion shopping, audit lag, company growth have no effect on the going-concern audit opinion. But predictions of audit tenure have a negative effect on going-concern audit opinion.*

***Keywords: Going Concern Audit Opinion of Opinion Shopping, Audit Tenure, Audit Lag, Company Growth.***