

***THE EFFECT OF AUDIT TENURE, OPINION SHOPPING, AUDIT DELAY, LIQUIDITY, PROFITABILITY AND FINANCIAL DISTRESS ON GOING CONCERN AUDIT OPINION
(Empirical Study on Plantation Sector Companies on the Indonesia Stock Exchange in 2015 – 2019)***

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ABSTRACT

This study aims to test and empirically prove the effect of Tenure Audit, Opinion Shopping, Audit Delay, Liquidity, Profitability and Financial Distress on Going Concern Audit Opinions on Plantation Sector Companies on the Indonesia Stock Exchange in 2015 to 2019. The population in this study were all plantation sector companies. (www.idx.go.id) listed on the Indonesia Stock Exchange from 2015 to 2019. The sample was selected using a purposive sampling method. With the selected method 21 companies in the plantation sector. The data used is secondary data, obtained from the official website of the Indonesia Stock Exchange (www.idx.go.id). The analytical tool used is binary logistic regression. The results of this study indicate that opinion shopping, liquidity and financial distress have a significant effect on going concern audit opinion, while audit tenure, audit delay and profitability variables have no effect on going concern audit opinion.

Keywords: Tenure Audit, Opinion Shopping, Audit Delay, Liquidity, Profitability, Financial Distress and Going Concern Audit Opinion

**PENGARUH AUDIT *TENURE*, *OPINION SHOPPING*, AUDIT *DELAY*,
LIKUIDITAS, PROFITABILITAS DAN *FINANCIAL DISTRESS*
TERHADAP OPINI AUDIT *GOING CONCERN*
(Studi Empiris Pada Perusahaan Sektor Perkebunan di BEI Tahun 2015 – 2019)**

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ABSTRAK

Penelitian ini bertujuan untuk menguji dan membuktikan secara empiris pengaruh Audit *Tenure*, *Opinion Shopping*, Audit *Delay*, Likuiditas, Profitabilitas dan *Financial Distress* terhadap Opini Audit *Going Concern* pada Perusahaan Sektor Perkebunan di BEI Tahun 2015 sampai 2019. Populasi pada penelitian ini adalah seluruh perusahaan sektor perkebunan (*agriculture*) yang terdaftar di Bursa Efek Indonesia dari tahun 2015 sampai 2019. Sampel dipilih menggunakan metode *purposive sampling*. Dengan metode terpilih 21 perusahaan sektor perkebunan. Data yang digunakan adalah data sekunder, diperoleh dari situs resmi Bursa Efek Indonesia (www.idx.go.id). Alat analisis yang digunakan adalah regresi *binary logistic*.

Hasil penelitian ini menunjukkan bahwa *Opinion shopping*, Likuiditas dan *Financial distress* berpengaruh signifikan terhadap Opini Audit *Going Concern*, sedangkan variabel Audit *tenure*, Audit *delay* dan Profitabilitas tidak berpengaruh terhadap Opini Audit *Going Concern*.

Kata Kunci : Audit *Tenure*, *Opinion Shopping*, Audit *Delay*, Likuiditas, Profitabilitas, *Financial Distress* dan Opini Audit *Going Concern*