ABSTRACT

This study aims at analyzing the impact of client tenure auditor, opinion shopping, financial condition, the prior year audit opinion and audit lag to the acceptance of going concern audit opinion. The population of this study was the use of data go public manufacturing companies listed on the stock exchange Indonesia from 2008 until 2012 with the selection of objects using purposive sampling method. The model used to test the hypothesis of the study was using logistic regression test conducted on all variables that also through the feasibility test the model by using the overall model fit to the data used test.

The research showed that the effect of the data model client tenure auditor, opinion shopping, financial condition, the prior year audit opinion and audit lag to the acceptance of going concern audit opinion was quite good so it's worth explaining the research variables. The based on the results of hypothesis testing, it is proved that client tenure auditor and opinion shopping were not related to auditing going concern opinion while financial condition, the prior year audit opinion and audit lag were related to auditing going concern opinion.

Key Words : client tenure auditor, opinion shopping, financial condition, the prior year audit opinion, audit lag and auditing going concern opinion.

ABSTRAKSI

Penelitian ini bertujuan untuk menganalisis pengaruh auditor *client tenure, Opinion Shopping, Kondisi Keuangan, Opini tahun sebelumnya, Audit Lag* terhadap penerimaan Audit Going Concern pada perusahaan. Populasi yang digunakan dalam penelitian ini adalah menggunakan data perusahaan manufaktur go public yang terdaftar di Bura Efek Indonesia dari tahun 2008 sampai tahun 2012 dengan menggunakan metode pemilihan objek *purposive sampling*. Metode yang digunakan dalam pengujian Hipotesis adalah dengan menggunakan Uji Logistoc regression yang dilakukan terhadap semua variable yang juga melalui uji kelayakan model dengan menggunakan *Overall Model Fit Test* terhadap data – data yang digunakan.

Hasil penelitian menunjukkan bahwa model data penelitian pengaruh *Opini Audit Client Tenure, Opinion Shopping*, Kondisi keuangan, opini audit tahun sebelumnya, serta audit lag terhadap opini audit going concern adalah tergolong Fit (Baik) sehingga layak dalam menjelaskan variable penelitian. Berdasarkan hasil pengujian hipotesis, membuktikan bahwa auditor *client tenure* dan opinion shopping tidak memiliki hubungan dengan opini audit going concern, sedangkan kondisi keuangan, opini audit tahun sebelumnya serta audit lag berhubungan dan/atau mempengaruhi opini audit going concern.

Kata Kunci : Audit Cliet Tenure, Opinion Shopping, Kondisi Keuangan, Opini Audit tahun sebelumnya, Audit Lag, dan audit going concern.