

ABSTRAK

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PENGARUH *GOING CONCERN OPINION INACCURACY* TERHADAP *AUDITOR CHANGE*

(XIII + 63 halaman: 1 gambar; 10 tabel; 7 lampiran)

Tujuan dari penelitian menguji pengaruh *going concern opinion inaccuracy* terhadap *auditor change*. Analisis data penelitian menggunakan regresi logistik dengan program STATA versi 17. Sampel penelitian berjumlah 1535 yang terdiri atas semua perusahaan yang terdaftar di Bursa Efek Indonesia, kecuali sektor keuangan c, selama periode 2017-2021 menggunakan metode *purposive sampling* dengan data yang bersumber dari laporan keuangan serta laporan tahunan perusahaan. Hasil penelitian ini menemukan bukti adanya pengaruh positif *going concern opinion inaccuracy* terhadap *auditor change* karena opini *going concern* berperan penting dalam mencerminkan kondisi dan reputasi perusahaan sehingga terjadinya ketidakakuratan dari opini *going concern* berdampak terhadap keputusan perusahaan untuk melakukan pergantian auditor. Selain itu, hasil penelitian ini melalui uji sensitivitas menemukan bahwa covid-19 hanya memperkuat hubungan antara *going concern opinion inaccuracy* dengan *type 2 opinion error* terhadap *auditor change*. Oleh karena itu, hasil penelitian - ini dapat memberikan pemahaman yang lebih mengenai hubungan ketidakakuratan opini *going concern* terhadap pergantian auditor sebagai ilmu pengetahuan dan bagi dunia praktik bisnis.

Referensi: 27 (1976-2023)

Kata Kunci : perubahan auditor, penilaian *going concern*, opini *going concern*, ketidakakuratan opini *going concern*

ABSTRACT

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PENGARUH GOING CONCERN OPINION INACCURACY TERHADAP AUDITOR CHANGE

(XIII + 63 pages: 1 image; 10 tables; 7 appendices)

The aim of the study is to examine the impact of going concern opinion inaccuracy on auditor change. The research data analysis employs logistic regression with STATA version 17. The research sample comprises 1535 companies listed on the Indonesia Stock Exchange, excluding the financial sector such as banking, financing services, investment services, insurance, and holding & investment, during the period 2017-2021. Purposive sampling method was used with data sourced from financial reports and annual reports of the companies. The findings of this research provide evidence of a positive influence of going concern opinion inaccuracy on auditor change, as the going concern opinion plays a crucial role in reflecting the company's condition and reputation, and inaccuracies in going concern opinion impact the company's decision to change auditors. Additionally, the research results, through sensitivity testing, reveal that COVID-19 only strengthens the relationship between going concern opinion inaccuracy and type 2 opinion error towards auditor change. Therefore, this research contributes to a deeper understanding of the relationship between inaccuracies in going concern opinion and auditor change for both academic knowledge and practical business applications.

References: 27 (1976-2023)

Kata Kunci : *auditor change, going concern assessment, going concern opinion, going concern opinion inaccuracy*