

ABSTRAK

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PENGARUH *LEVERAGE*, OPINI AUDIT *GOING CONCERN* TAHUN SEBELUMNYA, DAN *OPINION SHOPPING* TERHADAP OPINI AUDIT *GOING CONCERN* DENGAN *FINANCIAL DISTRESS* SEBAGAI VARIABEL MODERASI

(xii+82 halaman: 1 gambar; 9 tabel; 8 lampiran)

Penelitian ini memiliki tujuan menganalisis pengaruh *leverage*, opini audit *going concern* tahun sebelumnya, dan *opinion shopping* terhadap opini audit *going concern* dengan *financial distress* sebagai variabel moderasi. Sampel penelitian menggunakan perusahaan sektor konstruksi di beberapa negara ASEAN (Singapura, Malaysia, Thailand, Indonesia, dan Filipina) yang terdaftar pada S&P Capital IQ tahun 2017 hingga 2021 dengan memakai data sekunder yang sumber datanya diperoleh dari *website* resmi S&P Capital IQ. Penelitian menggunakan metode analisis *logistic regression* model karena *dummy variable* pada variabel dependen dan pengolahan data dilakukan dalam aplikasi *STATA*. Hasil pengujian adalah *leverage* dan *opinion shopping* tidak berpengaruh terhadap kemungkinan penerimaan opini audit *going concern*, sedangkan opini audit *going concern* tahun sebelumnya berpengaruh positif terhadap kemungkinan penerimaan opini audit *going concern*. Kemudian, *financial distress* mampu memperkuat pengaruh negatif *leverage* terhadap kemungkinan penerimaan opini audit *going concern*, memperkuat pengaruh positif opini audit *going concern* tahun sebelumnya terhadap kemungkinan penerimaan opini audit *going concern*, dan memperlemah pengaruh positif *opinion shopping* terhadap kemungkinan penerimaan opini audit *going concern*. Penelitian ini diharapkan menambah ilmu yang lebih luas kepada para pembaca terkait dengan opini audit *going concern*.

Referensi : 55 (2017 – 2022)

Kata kunci : opini audit *going concern*, *leverage*, opini audit *going concern* tahun sebelumnya, *opinion shopping*, *financial distress*.

ABSTRACT

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***THE EFFECT OF LEVERAGE, PREVIOUS YEAR GOING CONCERN
AUDIT OPINION, AND OPINION SHOPPING ON GOING CONCERN
AUDIT OPINION WITH FINANCIAL DISTRESS AS A MODERATING
VARIABLE***

(xii+82 pages; 1 image; 9 tables; 8 attachments)

The purpose of this study is to examine the effect of leverage, previous year going concern audit opinion, and opinion shopping on going concern audit opinion with financial distress as a moderating variable. The research sample consists some of ASEAN construction sector companies registered with S&P Capital IQ (Singapore, Malaysia, Thailand, Indonesia, and the Philippines) from 2017 to 2021, using secondary data obtained from S&P Capital IQ's official website. The logistic regression model analysis method is used in this research because the dependent variable is dummy and data processing is carried out in the STATA application. According to the test results, leverage and opinion shopping have no effect on the likelihood of receiving a going-concern audit opinion, whereas the previous year's going-concern audit opinion has a positive effect on the likelihood of receiving a going-concern audit opinion. Then, it is demonstrated that financial distress can strengthen the negative effect of leverage on the likelihood of receiving a going concern audit opinion, strengthen the positive effect of previous year's going concern audit opinion on the likelihood of receiving a going concern audit opinion and weaken the positive effect of opinion shopping on the likelihood of receiving a going concern audit opinion. This study is meant to provide readers with a broader understanding of going concern audit opinions.

References : 55 (2017 – 2022)

Key words : going concern audit opinion, leverage, previous year's going concern audit opinion, opinion shopping, financial distress.