

PENGARUH KONDISI KEUANGAN DAN *OPINION SHOPPING* TERHADAP PENERIMAAN OPINI AUDIT *GOING CONCERN* PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI PERIODE 2013 – 2017

ABSTRAK

Penelitian ini bertujuan untuk menyediakan data empiris atas pengaruh kondisi keuangan dan *opinion shopping* terhadap penerimaan opini audit *going concern*. Kondisi keuangan diambil dengan menggunakan 4 model yang berbeda. Keempat model tersebut adalah *Altman Model*, *Revised Altman Model*, *Springate Model*, dan *Zmijewski Model*. Sampel diambil dengan menggunakan teknik *judgement sampling* dengan populasi yang diambil adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode 2013 – 2017. Sampel akhir dari penelitian ini adalah 20 perusahaan dengan 100 data penelitian. Metode analisis data yang digunakan adalah dengan regresi logistik. Hasil dari penelitian ini menunjukkan bahwa kondisi keuangan yang diukur dengan *Zmijewski Model* berpengaruh signifikan positif, serta *Altman Model*, *Revised Altman Model*, dan *Springate Model* berpengaruh signifikan negatif terhadap penerimaan opini audit *going concern*, sedangkan *opinion shopping* tidak berpengaruh signifikan terhadap penerimaan opini audit *going concern*.

Kata Kunci: *Zmijewski Model*, *Altman Model*, *Revised Altman Model*, *Springate Model*, *Opinion Shopping*, *Opini Audit Going Concern*.

***The Influence of Financial Conditions and Opinion Shopping on
the Acceptance of the Going Concern Audit Opinion on
Manufacturing Companies Listed in BEI Period 2013 – 2017***

ABSTRACT

This study aims to provide empirical data on the effect of financial conditions and opinion shopping on the acceptance of going-concern audit opinion. Financial conditions are taken using 4 different models. The four models are Altman Model, Revised Altman Model, Springate Model, and Zmijewski Model. Samples were taken using judgment sampling techniques with the population taken were manufacturing companies listed on the Indonesia Stock Exchange in the period 2013 - 2017. The final sample of this study was 20 companies with 100 research data. The data analysis method used is logistic regression. The results of this study indicate that the financial condition measured by the Zmijewski Model has a significant positive effect, and Altman Model, Revised Altman Model, and Springate Model have a significantly negative effect on the going concern audit opinion, whereas opinion shopping does not significantly influence the going concern audit opinion.

Keywords: *Zmijewski Model, Altman Model, Revised Altman Model, Springate Model, Opinion Shopping, Going Concern Audit Opinion.*