ABSTRAK

PENGARUH KUALITAS AUDIT DAN *OPINION SHOPPING* TERHADAP PEMBERIAN OPINI AUDIT *GOING CONCERN* (STUDI PADA PERUSAHAAN PENGHASIL BAHAN BAKU YANG *LISTING* DI BURSA EFEK INDONESIA (BEI) PERIODE 2013)

Oleh :

Siti Nur Kholifah

Pembimbing:

Denny Andriana, S.E, MBA, Ak, CMA,CA

Penelitian ini bertujuan untuk mengetahui pengaruh kualitas audit dan *opinion shopping* terhadap penerimaan opini audit *going concern.* Penelitian ini dilakukan karena masih banyak perbedaan antara satu penelitian dengan penelitian lainnya. Penelitian ini menggunakan data sekunder. Populasi berasal dari perusahaan-perusahaan penghasil bahan baku yang *listing* di BEI periode tahun 2013. Dengan menggunakan teknik pengambilan sampel secara *purposive* diperoleh sampel 42 perusahaan. Penelitian ini menggunakan analisis regresi logistik dengan variabel dummy. Berdasarkan hasil analisis regresi logistik diperoleh hasil penelitian yang menyatakan bahwa variabel kualitas audit berpengaruh negatif dan *opinion shopping* ternyata berpengaruh positif terhadap penerimaan opini audit *going concern.* Dari hasil koefisien determinasi yang diperoleh nilai R square adalah sebesar 37,4%, sedangkan sisanya 62,6% dijelaskan oleh variabel-variabel lain yang tidak dimasukkan dalam penelitian ini.

Kata Kunci: kualitas audit, *opinion shopping*, opini audit *going concern*

ABSTRACT

THE EFFECT OF AUDIT QUALITY AND OPINION SHOPPING FOR GIVING GOING CONCERN AUDIT OPINION (STUDY ON PRODUCING RAW MATERIALS COMPANY LISTED IN INDONESIA STOCK EXCHANGE (IDX) PERIOD 2013)

Author:

Siti Nur Kholifah

Supervisor:

Denny Andriana, S.E, MBA, Ak, CMA,CA

This study aimed to determine the effect of audit quality and the opinion shopping on the going-concern audit opinion. This research was done because there are differences between the result of studies with another research. This study uses secondary data. The population derived from the companies producing raw materials listed on the Stock Exchange period 2013. By using purposive sampling technique with 42 companies samples.The research obtained using logistic regression analysis with dummy variables. Based on the results of logistic regression analysis obtained by the research which states that the variable quality of the audit opinion shopping negative effect turns positive effect on the going concern audit opinion. From the results obtained coefficient of determination R-square value amounted to 37.4%, while the remaining 62.6% is explained by other variables that are not included in this study.

Keywords: quality audit, opinion shopping, going concern audit opinion