

ABSTRAK

Siti Balqis Hardi, 2022. Pengaruh *Opinion Shopping*, *Audit Tenure*, dan Kinerja Keuangan Terhadap Opini Audit *Going Concern* dengan Ukuran Perusahaan Sebagai Variabel Moderasi Pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia. Ketua komisi: Herman Darwis Anggota komisi: Yustiana Djaelani.

Tujuan dari penelitian ini adalah untuk menganalisis pengaruh *opinion shopping*, *audit tenure*, profitabilitas, dan likuiditas terhadap opini audit *going concern* dan untuk menganalisis pengaruh ukuran perusahaan terhadap hubungan antara *opinion shopping*, *audit tenure*, profitabilitas, dan likuiditas dengan opini audit *going concern*. Populasi dalam penelitian ini adalah seluruh perusahaan perbankan yang terdaftar di Bursa Efek Indonesia tahun 2016-2020. Jumlah sampel penelitian adalah sebanyak 23 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia. Alat uji yang digunakan adalah Analisis Regresi Logistik (*logistic regression*) dengan menggunakan Eviews 12 sebagai alat uji statistik.

Hasil penelitian menunjukkan bahwa *opinion shopping*, *audit tenure* dan likuiditas tidak berpengaruh terhadap opini audit *going concern*, sedangkan profitabilitas berpengaruh terhadap opini audit *going concern* dan ukuran perusahaan tidak berpengaruh terhadap hubungan antara *opinion shopping* dan *audit tenure* dengan opini audit *going concern*, sedangkan ukuran perusahaan berpengaruh terhadap hubungan antara profitabilitas dan likuiditas dengan opini audit *going concern*.

Kata Kunci: *opinion shopping*, *audit tenure*, profitabilitas, likuiditas, ukuran perusahaan, opini audit *going concern*.

ABSTRACT

Siti Balqis Hardi, 2022. *The Effect of Opinion Shopping, Audit Tenure, and Financial Performance on Going Concern Audit Opinions with Company Size as Moderating Variable in Banking Companies Listed on the Indonesia Stock Exchange. Chairman of the commission: Herman Darwis Member of the commission: Yustiana Djaelani.*

The purpose of this study was to analyze the effect of opinion shopping, audit tenure, profitability, and liquidity on going concern autistic opinions and to analyze the effect of company size on the relationship between opinion shopping, audit tenure, profitability, and liquidity with opini audit going concern. The population in this study are all banking companies listed on the Indonesia Stock Exchange in 2016-2020. The number of research samples is 23 banking companies listed on the Indonesian Stock Exchange. The test tool used is logistic regression analysis using Eview 12 as a statistical test tool.

The results of the study show that oppinion shopping, audit tenure and liquidity has no effect on going concern audit opinion, while profitability has an effect on opinion audit going concern and firm size has no effect on the relationship between oppinion shopping and audit tenure with opinion audit going concern, firm size has an effect on the relationship between profitability and liquidity with going concern audit opinion.

Keywords: opinion shopping, audit tenure, profitability, liquidity, company size, going concern audit opinion.