

PENGARUH *LEVERAGE*, *OPINION SHOPPING* TERHADAP DAN *AUDIT LAG* PENERIMAAN OPINI AUDIT *GOING CONCERN*

**(Studi Empiris pada Perusahaan Sektor Pertambangan yang Terdaftar di
Bursa Efek Indonesia Periode 2014-2018)**

RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh *leverage*, *opinion shopping* dan *audit lag* terhadap penerimaan opini audit *going concern* pada perusahaan sektor tambang yang terdaftar di Bursa Efek Indonesia periode 2014-2018. Metode analisis yang digunakan yaitu *eksplanatori* dengan menggunakan 48 populasi perusahaan pertambangan yang kemudian diseleksi berdasarkan kriteria sampel yang telah ditetapkan (*purposive sampling method*) sehingga diperoleh sebanyak 31 perusahaan sampel dengan total 155 sampel laporan keuangan yang dianalisis. Teknik analisis data yang digunakan yaitu dengan menggunakan metode regresi logistik pada tingkat signifikansi 5% dengan menggunakan program SPSS versi 25.0. Hasil penelitian ini menunjukkan bahwa, *leverage*, *opinion shopping*, dan *audit lag* berpengaruh secara simultan terhadap penerimaan opini audit *going concern*. Secara parsial menunjukkan bahwa *leverage* yang diproksikan *debt to equity ratio*, dan *audit lag* berpengaruh terhadap penerimaan opini audit *going concern*. Sedangkan, *opinion shopping* tidak berpengaruh terhadap penerimaan opini audit *going concern*.

Kata Kunci : *Audit Lag*, *Debt to Equity (DER)*, *Leverage*, *Opinion Shopping*, *Opini Audit Going Concern*.

***The Influence of Leverage, Opinion Shopping and Audit Lag to the
acceptance of Going Concern Audit Opinion***

***(Empirical Study on Sector Mining Company Listed in Indonesia Stock
Exchange Period 2014-2018)***

SUMMARY

This study aims to determine the effect of leverage, opinion shopping and audit lag on the acceptance of going concern audit opinions on the mining sector companies listed on the Indonesia Stock Exchange in the 2014-2018 period. The analytical method used is explanatory by using 48 mining company populations which are then selected based on predetermined sample criteria (purposive sampling method) to obtain 31 sample companies with a total of 155 sample financial statements analyzed. Data analysis technique used is to use the logistic regression method at the 5% significance level using the SPSS program version 25.0. The results of this study indicate that, leverage, opinion shopping, and audit lag simultaneously influence the acceptance of going concern audit opinion. Partially shows that leverage is proxied by debt to equity ratio, and audit lag Affects the acceptance of going concern audit opinion. Meanwhile, opinion shopping does not affect the acceptance of going concern audit opinions.

Keywords : *Audit Lag, Debt to Equity (DER), Going Concern Audit Opinion, Leverage, Opinion Shopping.*