

ABSTRAK

Tujuan penelitian ini untuk mengetahui pengaruh *opinion shopping*, profitabilitas dan *leverage* terhadap opini audit *going concern*. Perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2016-2018 merupakan objek dalam penelitian ini.

Perusahaan manufaktur periode tahun 2016-2018 yang bisa dijadikan sampel sebanyak 370, metode *purposive sampling* digunakan untuk pengambilan sampel. Penelitian ini menggunakan analisis regresi logistik yang diproses menggunakan SPSS versi 19 untuk menganalisis hipotesis penelitian ini.

Hasil penelitian menunjukkan bahwa *opinion shopping*, *leverage* berpengaruh positif terhadap opini audit *going concern* sedangkan profitabilitas berpengaruh negatif.

Kata kunci : *opinion shopping*, profitabilitas, *leverage*, opini audit *going concern*

ABSTRACT

The purpose of this research is to analyze the effect from opinion shopping, profitability, leverage to going concern audit opinion. Manufacturers companies listed on Indonesia Stock Exchange (IDX) from 2016-2018 were being the object of this research.

This research used purposive sampling method for sampling, 370 manufacturers companies qualified as sample. For hypothesis, this research was tested using logistic regression analysis and processed by using SPSS of version 19.

The results of this research show the opinion shopping and leverage have an effect to going concern audit opinion meanwhile profitability had no effect to going concern audit opinion.

Keywords: *profitability, opinion shopping, leverage, going concern audit opinion*