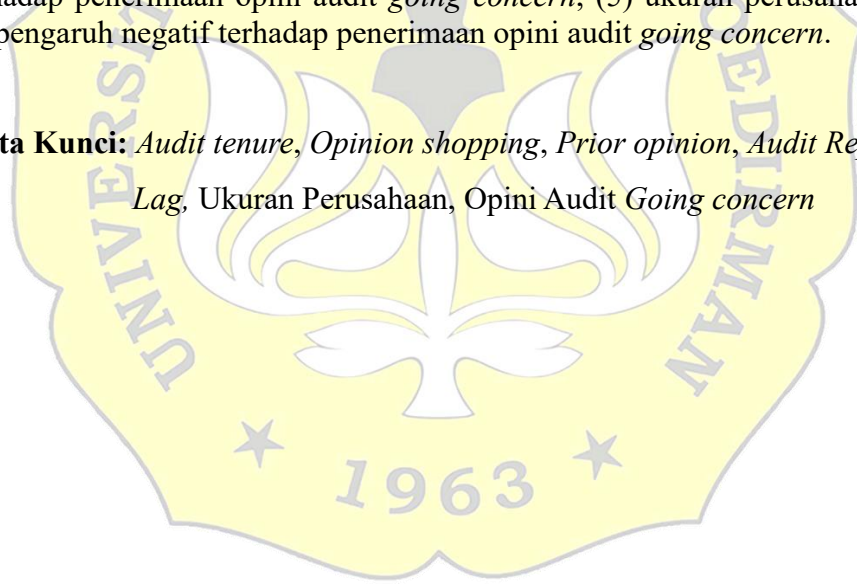


## RINGKASAN

Penelitian ini bertujuan untuk mengetahui Pengaruh: (1) *Audit tenure* terhadap penerimaan opini *going concern*, (2) *opinion shopping* terhadap penerimaan opini *going concern*, (3) *prior opinion* terhadap penerimaan opini *going concern*, (4) *audit report lag* terhadap penerimaan opini *going concern*, (5) ukuran perusahaan terhadap penerimaan opini *going concern*. Penelitian ini merupakan penelitian kuantitatif kausalitas. Populasi yang digunakan adalah seluruh perusahaan infrastruktur yang terdaftar di Bursa Efek Indonesia (BEI). Jumlah populasi dari penelitian ini sebanyak 46 perusahaan dengan periode penelitian tahun 2017 – 2022. Teknik Sampling yang digunakan adalah purposive sampling. Jumlah dari Sampel Penelitian ini adalah 246 perusahaan. Berdasarkan hasil pengujian dan analisis data menggunakan analisis regresi logistik dengan bantuan software *eviews* 13 menunjukkan bahwa: (1) *audit tenure* tidak berpengaruh positif terhadap penerimaan opini audit *going concern*, (2) *opinion shopping* tidak berpengaruh positif terhadap penerimaan opini audit *going concern*, (3) *prior opinion* berpengaruh negatif terhadap penerimaan opini audit *going concern*, (4) *audit report lag* berpengaruh positif terhadap penerimaan opini audit *going concern*, (5) ukuran perusahaan tidak berpengaruh negatif terhadap penerimaan opini audit *going concern*.

**Kata Kunci:** *Audit tenure, Opinion shopping, Prior opinion, Audit Report Lag, Ukuran Perusahaan, Opini Audit Going concern*



## SUMMARY

*This study aims to determine the effect of: (1) Audit tenure on going concern opinion acceptance, (2) opinion shopping on going concern opinion acceptance, (3) prior opinion on going concern opinion acceptance, (4) audit report lag on going concern opinion acceptance, (5) company size on going concern opinion acceptance. This study is a causality quantitative research. The population in this study were all infrastructure companies listed on the Indonesia Stock Exchange (IDX). The population of this study was 46 companies with a research period of 2017 - 2022. The sampling technique used is purposive sampling. The number of samples in this study was 246 companies. Based on the results of testing and data analysis using logistic regression analysis with the help of Eviews 13 software, it shows that: (1) Audit tenure has no positive effect on going concern audit opinion acceptance, (2) Opinion shopping has no positive effect on going concern audit opinion acceptance, (3) Prior opinion has a negative effect on going concern audit opinion acceptance, (4) Audit report lag has a positive effect on going concern audit opinion acceptance, (5) Company size has no negative effect on going concern audit opinion acceptance.*

**Keywords:** *Audit tenure, Opinion shopping, Prior opinion, Audit Report Lag, Firm Size, Going concern Opinion*

