

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *opinion shopping*, *financial distress*, dan *company growth* terhadap opini audit *going concern* dengan *company size* sebagai variabel moderasi. Penerimaan opini audit *going concern* disebabkan karena adanya keraguan oleh pihak auditor terhadap kelangsungan hidup perusahaan di masa depan.

Metode penelitian menggunakan analisis kuantitatif deskriptif dengan menggunakan data sekunder. Populasi penelitian ini adalah perusahaan BUMN (Badan Usaha Milik Negara) yang terdaftar di BEI (Bursa Efek Indonesia) pada tahun 2020-2022 yang terdiri dari 24 perusahaan. Metode pengambilan sampel yang digunakan adalah *purposive sampling* yang menghasilkan 72 perusahaan. Metode analisis data yang digunakan adalah dengan analisis regresi logistik.

Dalam penelitian ini dibuktikan bahwa *financial distress* berpengaruh positif terhadap opini audit *going concern*, sedangkan *opinion shopping* dan *company growth* tidak berpengaruh terhadap opini audit *going concern*. *Company size* yang digunakan sebagai variabel moderasi pada penelitian ini memoderasi hubungan *financial distress* dan *company growth* terhadap opini audit *going concern*, dan *company size* tidak memoderasi pengaruh *opinion shopping* terhadap opini audit *going concern*.

**Kata Kunci:** *Going Concern, Opinion Shopping, Company Growth, Financial Distress, Company Size*

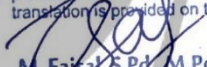
## ABSTRACT

*This research aimed to analyze the effect of opinion shopping, financial distress, and company growth on the audit opinion of going concerned with the firm size as the moderating variable. Furthermore, the acceptance of a going concern audit opinion is due to doubts by the auditor regarding the company's survival in the future.*

*The research was descriptive-quantitative. The data was secondary. Moreover, the population was State Owned Enterprises (BUMN) during 2020-2022 consisting of 24 companies. The data collection technique used purposive sampling for 3 years. In total, there were 72 data samples. Additionally, the data analysis technique used logistic regression.*

*The result concluded that financial distress had a positive effect on the audit opinion of going concern. On the other hand, both opinion shopping and company growth on the audit opinion of going concern. In addition, firm size moderated the relationship between financial distress and company growth on audit opinion of going concern. However, firm size did not moderate the effect of opinion shopping on the audit opinion of going concern.*

**Keywords:** *Going Concern, Opinion Shopping, Company Growth, Financial Distress, Company S*

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