DEPARTMENT OF

ACCOUNTING FACULTY OF

ECONOMICS UNIVERSITY OF

ANDALAS

THESIS

The Analysis of Opinion Shopping, Solvency, and Real Activities

Manipulation (RAM) as The Determinants of Going Concern Audit Opinion

By:

Pratiwi Bestari

1610532017

Thesis Advisor : Dra Husna Roza, MCom(Hons), Ak., CA

Submitted to fulfill the requirements in order to obtain Bachelor Degree of

Economics

PADANG

2020

Alumna's University Number	**PRATIWI BESTARI**	Alumna's Faculty Number

BIODATA	
a). Place/Date of Birth: Pariaman, April 6th, 1999 b). Parent's Name: Betridwan and Sukma Dewita c). Faculty: Economics d). Major: International Accounting e). ID Number: 1610532017 f). Graduation Date: August 25th, 2020 g). Grade: Very Satisfactory h). GPA: 3,77 i). Length of Study: 4 years 3 weeks j). Parent's Address: Jalan Kol. H. Anas Malik, Apar, Pariaman Utara, Kota Pariaman	

The Analysis of Opinion Shopping, Solvency, and Real Activities Manipulation (RAM) as The Determinants of Going Concern Audit Opinion

Thesis by: Pratiwi Bestari
Thesis Advisor: Dra Husna Roza, MCom(Hons), Ak., CA

ABSTRACT

The going concern audit opinion is a modification audit in which, in the auditor's consideration, there is a significant inability or uncertainty of the company's continuity in running their operation. Thus this study aims to determine the factors that influence the acceptance of going concern audit opinion on Agriculture sector companies listed on Indonesia Stock Exchange during 2014-2018. The study used 3 independent variables: Opinion Shopping, Solvency, and Real Activities Manipulation (RAM), and also used 1 dependent variable, that is Going Concern Audit Opinion.

The study uses secondary data obtained from the financial statements issued by Indonesia Stock Exchange. The analytical method that was used is logistic regression analysis, using purposive sampling method, the sample that was obtained are 17 companies with total of 85 observations. The result of this study prove that the opinion shopping, solvency, and real activities manipulation has no effect in the acceptance of going concern audit opinion by agriculture sector companies in Indonesia either simultaneosly or separately.

Keywords: Opinion Shopping, Solvency, Real Activities Manipulation, RAM, Going Concern Audit Opinion.

This thesis has already examined on July 23rd, 2020 and approved by thesis advisor and thesis examiner