

**Dampak Opini Audit *Going Concern* dan *Financial Restatement* terhadap
*Voluntary Partner Switching***

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ABSTRAK

Reputasi perusahaan memiliki pengaruh besar dalam pengambilan keputusan bagi para pengguna laporan keuangan. Tercapainya clean opinion dan tidak adanya kesalahan dalam laporan keuangan menjadi kabar baik bagi klien/perusahaan dan pengguna eksternal laporan keuangan. Penelitian ini bertujuan untuk menguji dampak opini audit *going concern* dan *financial restatement* terhadap *voluntary partner switching*. Studi ini menggunakan sampel sebanyak 1.379 perusahaan yang *listed* di Bursa Efek Indonesia periode 2014-2018 dan uji hipotesis dilakukan dengan regresi *binary logistic*. Hasil dari penelitian ini menunjukkan bahwa opini audit *going concern* dan *financial restatement* secara signifikan memengaruhi *voluntary partner switching*. Hasil tersebut dimaknai bahwa perusahaan cenderung mengalami kekecewaan dan akan menerima dampak buruk ketika memperoleh opini audit *going concern* dan melakukan *financial restatement* sehingga hal tersebut mendorong perusahaan untuk melakukan *voluntary partner switching*.

Kata kunci : *Financial Restatement*, Opini Audit *Going Concern*, *Voluntary Partner Switching*

***The Effect of Going Concern Audit Opinion and Financial Restatement on
Voluntary Partner Switching***

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ABSTRACT

The company's reputation has played a major influence in decision making for users of financial statements. The fruition of a clean opinion and an absence of errors in the financial statements is good news for clients/companies and external users of financial statements. This study aims to examine the effect of going concern audit opinion and financial restatement on voluntary partner switching. This study uses a sample of 1,379 companies listed on the Indonesia Stock Exchange for period 2014-2018. The data is analyzed using binary logistic regression. The results indicate that going concern audit opinion and financial restatements significantly influence voluntary partner switching. These results are being interpreted that clients are likely to be disappointed because they would bear the negative consequences of having a going concern audit opinion and also financial restatements. These conditions, in turn, motivate the practice of voluntary partner switching.

Keywords : Financial Restatement, Going Concern Audit Opinion, Voluntary Partner Switching