

ABSTRACT

Going concern is an assumption where an entity is considered capable of maintaining its business activities in the long term and there is no liquidation in the short term. If the company is considered to have doubts in the continuity of its business, the auditor will provide a going concern audit opinion and that opinion will help investors to make decisions.

In this study there were two phenomena. The phenomena is in PT Argo Pantes Tbk (ARGO) and PT Ever Shine Tex Tbk (ESTI) companies. This study aims to determine and analyze the influence of debt default, opinion shopping, and company size on the acceptance of going concern audit opinion.

The population in this study are textile and garment subsector manufacturing companies listed on the Indonesia Stock Exchange in 2014-2018. The sampling technique in this study was purposive sampling technique and obtained as many as 13 companies within a period of 5 years to obtain 65 total sample companies. Logistic regression analysis technique using SPSS 23.0 application.

Based on the results of the research variable of debt default, opinion shopping, and company size simultaneously influence the acceptance of going concern audit opinion. While partially, debt default has a significant positive effect on the acceptance of going concern audit opinion, while opinion shopping and company size do not influence the acceptance of going concern audit opinion.

For investor, the result of this study can help in investment decisions making and are advised to be careful of companies that are experiencing a debt default, because these variables have a significant influence on the going concern audit opinion.

Keywords: Going Concern, Debt Default, Opinion Shopping, dan Company Size