

ABSTRACT

DESI APRIYANTI. *The Effect of Debt Default, Disclosure, and Opinion Shopping against Audit Opinion Going Concern in Manufacturing Company Listed on Indonesia Stock Exchange (BEI) Year 2012-2017 (In Guidance by the Mother of Sri Handayani SE, MM, M.Ak, CPMA).*

The purpose of this research is to analyze debt default, disclosure, and opinion shopping partially and simultaneously toward acceptance of going concern audit opinion on manufacturing company textile and garment sub-sector that listed in Indonesia stock exchange 2012-2017 period. Going concern audit opinion is said to be a marker for a company that gets an auditor's assessment of its business continuity. In the sense that the company has a risk in continuing the business.

Going concern audit opinion is measured by dummy variable that is going concern audit opinion given code 1, while non going concern audit opinion given code 0. The data used comes from secondary data in the form of annual financial statement data and annual audit report data of manufacturing companies textile and garment sub-sector listed in Indonesia Stock Exchange for 6 years, in 2012-2017. This study used a saturated sampling technique that is the entire population of 54 data used as research samples. Data analysis techniques in this study using binary logistic regression analysis, descriptive statistical test, omnibus test, wald test, and the coefficient of determination negelkerke.

The test result show that there are significant influence simultaneously Debt default, Disclosure, and Opinion Shopping affect the acceptance of going concern audit opinion. Partially, the debt default variable has significant effect with negative coefficient. Disclosure and opinion shopping have no significant effect. This shows that the debt default is a variable that can be considered for giving a going concern audit opinion by the aud

KEYWORDS : *Debt Default, Disclosure, Opinion Shopping, and Going Concern Audit Opinion*