

**ANALISIS PENGARUH FAKTOR KUALITAS AUDIT, DEBT DEFAULT,
PERGANTIAN KANTOR AKUNTAN PUBLIK TERHADAP PENERIMAAN
OPINI GOING CONCERN IN BURSA EFEK INDONESIA 2008-2011**

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ABSTRAC

This is aimed to know the influence of debt default, auditor quality, industry specialization, and opinion shopping. This research uses secondary data got from annual report published in internet at the official website of Indonesia Stock Exchange www.idx.co.id and data from Indonesia Capital Market Dictionary (ICDM). The samples of the research are manufacture enterprises registered in Indonesia Stock Exchange from 2008-2011. The method that been used to analyses the correlation between variable are logistic regression between going concern audit with theusing of 2 type of regression: first are the correlation between going concern audit with the audit quality and debt default and the other is the correlation between going concern audit with turn of the public accounting firm.

For quality audit that using auditor specialization proxy, even though the coefficient are the same way with hypothesis, but significance level is above than 0,05. Turn of the public accounting firm indicated the difference way with hypothesis, this thing could be happened because of the condition in Indonesia are different with other country, company in other country more likely prefer to replace their auditor to get good opinion going concern. but contrary in Indonesia, the things that happened are in opposite. Based on the result of the research, the research suggest following research to add research variable which is related to going concern audit opinion, the sum of research sample and research year.

Keywords: going concern audit opinion, debt default, turn of the public accounting firm, and indusry specialization