

ABSTRACT

The research enhances and examine about the effect of debt default, the previous audit opinion, audit tenure, opinion shopping, and disclosure towards audit going concern opinion. The sample of this research is obtainable by using the purposive sampling method focusing on property and real estate companies that has been listed on the Indonesia Stock Exchange, 2011-2015. Samples ware obtained as many as 8 companies by the number of observation is 40 samples. Data analysis techniques. Based on the analysis results it is revealed that the debt default, audit tenure, opinion shopping, and disclosure dosen't seet to affect towards the going concern audit opinion. The previous audit opinion positive affect toward the going concern audit opinion.

Keywords: Debt Default, Previous Audit Opinion, Audit Tenure, Opinion Shopping, Disclosure, Going Concern Audit Opinion.



ABSTRAK

Penelitian ini membahas tentang *debt default*, opini audit tahun sebelumnya, *audit tenure*, *opinion shopping*, dan pengungkapan terhadap penerimaan opini audit *going concern*. Sampel penelitian ini diperoleh dengan menggunakan metode *purposive sampling* dengan memfokuskan perusahaan jasa sub sektor properti dan real estat yang terdaftar di Bursa Efek Indonesia periode 2011-2015. Sampel yang diperoleh sebanyak 8 perusahaan dengan jumlah pengamatan adalah 40 sampel penelitian. Teknik analisis data yang digunakan pada penelitian ini ada analisis regresi logistik. Berdasarkan hasil analisis diketahui bahwa variabel *debt default*, *audit tenure*, *opinion shopping*, dan pengungkapan tidak berpengaruh terhadap penerimaan opini audit *going concern*. Variabel opini audit tahun sebelumnya berpengaruh signifikan terhadap penerimaan opini audit *going concern*.

Kata kunci: *Debt Default*, Opini Audit Tahun Sebelumnya, *Audit Tenure*, *Opinion Shopping*, Pengungkapan, Opini Audit *Going Concern*.

