

ABSTRACT

When a company's performance is in poor condition or its performance has decreased continuously, then the company will have chance to get going concern audit opinion. Expenditure of going concern audit opinion will be very useful for users of financial statements to make the right decision in investing.

This study uses two types of variables, namely independent variables (audit tenure, firm size, opinion shopping and instirusional ownership) and the dependent variable (going concern audit opinion). The purpose of this study is to determine the effect of audit tenure, firm size, opinion shopping and instirusional ownership of going concern audit opinion non financial companies listed on the Indonesia Stock Exchange (IDX) either partially or simultaneously.

The population in this study is non-financial companies listed on the Indonesia Stock Exchange in 2013-2015 with a sample of 171 data that was observed using purposive sampling technique. Data analysis model in this research is descriptive analysis and logistic regression.

The results showed that audit tenure, firm size, opinion shopping and instirusional ownership simultaneously affect the going concern audit opinon. Partially, audit tenure and opinion shopping has a negative effect on going concern audit opinion , while firm size and institusional ownership partially have no effect on going concern audit opinion.

Based on the results obtained, the authors give suggestions for companies to avoid going-concern audit opinion, companies are advised to choose auditors who want to support the accounting treatment of management and the company is expected to recognize early signs of going concern as soon as possible company can take policy in overcoming the problem.

Keywords: Tenure Audit, Corporate Size, Opinion Shopping, Institutional Ownership, Going Concern Audit Opinion