

ABSTRACT

Going concern is one of the concepts underlying financial reporting, which contains assumptions where a company's ability to maintain business continuity. From SA 570 (IAPI, 2013) business continuity is how an entity is seen as able to stay in business for a predictable future.

This study aims to examine the effect of liquidity, financial distress, and opinion shopping on going concern opinion reception on agricultural companies listed on the Indonesia Stock Exchange in 2013-2018. The research method used is a quantitative method, while for sampling using a purposive sampling technique. The samples in this study were 12 companies with a research period of 6 years to obtain 72 samples. Data analysis method used to determine the relationship between variables is logistic regression with the help of SPSS 25 statistical software

Based on research that has been done, it produces that simultaneous liquidity, financial distress, and opinion shopping variables affect the acceptance of going concern opinion. Partially financial distress affects the acceptance of going concern opinion, while liquidity and opinion shopping do not affect the acceptance of going concern opinion

Keywords: financial distress, going concern, liquidity, opinion shopping