

ABSTRACT

The growth of gross domestic product (GDP) of the mining sector in Indonesia has decreased due to two factors namely macroeconomic and global economic problems. This decline has had a negative impact on mining sector revenues in recent years. This causes investors can not make decisions well, thus demanding the auditor to be able to assess the company in maintaining the viability of its business.

This study aims to determine the effect of Opinion Shopping, Company Size, Debt Default, and Audit Opinion of the previous year on mining sector companies listed in Indonesia Stock Exchange year 2013-2017 either simultaneously or partially. The method in this research is quantitative research method. The sampling technique used in this research is purposive sampling technique which get 9 sample of research within 5 years so that got 45 sample unit. The method of analysis used in this study is logistic regression analysis using SPSS 24 software.

Based on the result of this research, the result of the combination between independent variable consisting of opinion shopping, company size, debt default, and audit opinion of previous year can explain or influence the dependent variable that is going concern audit opinion is 74% and the rest 26% other factors that exist outside of the study.

The result of this research also shows that opinion shopping, company size, debt default, and audit opinion of previous year have a significant simultaneous influence to acceptance of going concern audit opinion. Partially, opinion shopping, firm size, and debt default have no effect on acceptance of going concern audit opinion. The previous year's audit opinion had a significant influence on the acceptance of going concern audit opinion.

Keywords: Opinion Shopping, Company Size, Debt Default, Audit Opinion of The Previous Year, Audit Opinion Going Concern