

## **ABSTRACT**

*A going concern audit opinion is an audit opinion about the auditor's doubts about the survival of the company. Going concern audit opinions can be used as an early warning for users of financial statements to avoid mistakes in making decisions. Going concern audit opinion can be caused by several factors.*

*The independent variable of this research is opinion shopping, debt default and company size. The study aims to determine the simultaneous and partial influence between opinion shopping, debt default and company size on transport companies listed on the Indonesia Stock Exchange in 2014-2018.*

*The analysis method used is descriptive statistical testing and logistic regression analysis using SPSS 25. The sample selection technique used purposive sampling and obtained 23 transportation companies with a five year research period in 2014-2018 so there were 115 samples in this study.*

*The result of the study show that opinion shopping, debt default and company size simultaneously influence going concern audit opinion. The variable debt default partially significantly influences the positive direction of going concern audit opinion. Variable opinion shopping and company size partially do not significantly influence the going concern audit opinion.*

**Key Words:** *Going concern opinion, opinion shopping, debt default, company size*