

ABSTRACT

The business continuity of a company is described in a *going concern* audit opinion which is a major concern for auditors and shareholders. Factors that become a reference for the auditor in giving his opinion include looking at the company's growth, *disclosure* of all information about the company's activities (*disclosure*), debt and interest paid (default), and auditor turnover (*opinion shopping*) carried out by the company. The auditor is responsible for the opinion expressed because if the auditor gets interference from several parties concerned, the resulting opinion will not be in accordance with the report presented by the company.

The purpose of this study is to analyze whether there is an influence between company growth, *disclosure*, *debt default*, and *opinion Shopping* on *going concern* audit opinions on transportation and logistics sector companies listed on the Indonesia Stock Exchange in 2016-2020.

This research uses quantitative methods. The population in this study is the transportation and logistics sector with purposive sampling technique so that a total sample of 60 samples is obtained. The analytical technique used in this study is logistic regression using the SPSS 26 application.

The results of this study indicate that the company's growth, disclosure, debt default, and opinion shopping simultaneously affect the acceptance of going concern audit opinions. Partially, debt default affects the acceptance of going concern audit opinion, while company growth, disclosure and opinion shopping do not affect the acceptance of going concern audit opinion.

The contribution of this research is given to company management, investors and auditors in receiving going concern audit opinions. Suggestions for further researchers are to carry out the time span used in further research to be more varied in the disclosure variable.

Keywords: Company growth, Disclosure, Debt Default, Opinion Shopping and going concern audit opinion.