

## **ABSTRACT**

*Going concern audit opinion is an opinion expressed by the auditor regarding the uncertainty of the company's survival caused by several factors. The purpose of the going concern audit opinion is to provide a good early warning for business entities to immediately improve their business continuity. The auditor is responsible for evaluating, analyzing whether the company or business entity has substantial doubts about the company's condition regarding the company's ability to continue as a going concern.*

*The purpose of this study was to determine the effect of audit quality, opinion shopping, financial condition, debt default either simultaneously or partially on the effect of going concern audit opinion. The population used in this study are manufacturing companies listed on the Indonesia Stock Exchange for the food and beverage sub-sector in 2016-2020. The number of samples of the food and beverage sub-sector in 2016-2020 there are 14 companies with a total sample data of 70 companies analyzed in this study. In this study, hypothesis testing was carried out using descriptive analysis and logistic regression.*

*The research results show that audit quality, opinion shopping, financial condition, debt default have a simultaneous effect on going-concern audit opinion. In the partial test, the financial condition partially has a positive effect on the going concern audit opinion. Meanwhile, audit quality, opinion shopping, debt default have no effect on going concern audit opinion. So for investors, it is hoped that this research can be used as a reference for considerations regarding investment decisions to pay more attention to the company's financial condition. For companies and readers, this research is expected to be a guide, information and insight in developing financial statements so that they do not provide financial reports that are lacking and are in accordance with applicable accounting standards.*

**Keywords:** *Audit Quality, Opinion Shopping, Financial Condition, Debt Default, Audit Opinion Going Concern*