

ABSTRACT

A going concern audit opinion is one of the opinions issued by the auditor against a company that is declared unable to maintain its business activities in the long term. Therefore, companies will try to do all the best to maintain their business continuity so that they continue to operate properly as expected because business continuity is a form of the company's business condition which will affect the parties concerned, especially investors.

This study aims to examine and determine the effect of opinion shopping, solvency, and business strategy on going concern audit opinions either simultaneously or partially.

The population in this study is the transportation sub-sector companies in 2016-2020 which are listed on the IDX. The data used in this research is secondary data. Secondary data is obtained through the company's annual report. The sampling technique used in this study was purposive sampling technique and obtained as many as 23 companies within a period of 5 years so that a total sample of 115 companies was obtained. The analytical technique used in this study is logistic regression analysis with SPSS version 26 software and Microsoft Excel.

The results of this study indicate that opinion shopping, solvency, and business strategy simultaneously affect going concern audit opinion. Then partially opinion shopping and business strategy have a significant effect on going concern audit opinion while solvency does not affect going concern audit opinion.

Suggestions for auditors should always consider opinion shopping variables and influential business strategies so that it is expected that auditors can consider opinion shopping and business strategies measured using TATO as a factor to be able to maintain the viability of the company. For companies, solvency and business strategy are information and company evaluations that can influence the audit opinion given by the auditor. Investors should pay attention to the audit opinion obtained by the company in the previous year in order to have an overview of the company's condition and not make a mistake in making investment decisions.

Keywords: *Business Strategy, Going Concern Audit Opinion, Opinion Shopping, Solvability.*