

## ABSTRAK

Penelitian ini bertujuan untuk menguji pangaruh *debt default*, kualitas audit, *tenure* dan *opinion shopping* terhadap opini *going concern*.

Jenis Penelitian ini adalah penelitian kuantitatif. Teknik pengambilan sampel penelitian menggunakan metode *purposive sampling* dengan 120 pengamatan laporan keuangan dari 30 perusahaan pertambangan yang terdaftar pada Bursa Efek Indonesia periode 2015-2018. Teknik analisis menggunakan metode regresi logistik dengan pengolah data piranti lunak SPSS versi 18.

Hasil dari penelitian ini menunjukkan bahwa variabel *debt default* dan *tenure* berpengaruh positif terhadap opini *going concern*, sedangkan kualitas audit dan *opinion shopping* tidak berpengaruh terhadap opini *going concern*.

Kata kunci: opini *going concern*, *debt default*, kualitas audit, *tenure*, *opinion shopping*.



## ABSTRACT

*This research aimed to examine the effect of debt default, audit quality, tenure and opinion shopping on opinion going concern.*

*The research was quantitative. While, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 120 financial statements observation from 30 mining companies which listed on Indonesia Stock Exchange (IDX) during 2015-2018. Moreover, the data analysis technique used logistic regression model with Statistical Product and Service Solution (SPSS) 18.*

*The research result concluded debt default had positive effect on opinion going concern of mining companies which were listed on Indonesia Stock Exchange (IDX). Likewise, tenure had positive effect on opinion going concern of mining companies. Which were listed on Indonesia Stock Exchange (IDX). On the other hand, audit quality did not affect opinion going concern of mining companies which were listed on Indonesia Stock Exchange (IDX). Similarly, opinion shopping did not affect opinion going concern of mining companies which were listed on Indonesia Stock Exchange (IDX).*

*Keywords: opinion going concern, debt default, audit quality, tenure, opinion shopping*

