

ABSTRACT

This study aims to analyze and provide empirical evidence of the effect of bankruptcy prediction, opinion shopping, and leverage on audit opinion of going concern. Z-Score from Altman model revised is utilized to measure the bankruptcy prediction, the existence of statement of independent auditor report within financial statement is to measure the opinion shopping, and debt to equity ratio (DER) is utilized to measure leverage.

This study uses secondary data from Indonesia Stock Exchange Market, annual reports of companies which listed on Indonesia Stock Exchange Market in 2013-2015. This study uses purposive sampling method and resulted 126 firms. The method of analysis of this study used multi regression with SPSS 22.0 Program.

The results indicate that bankruptcy prediction had no influence on audit opinion of going concern, opinion shopping had no influence on audit opinion of going concern, and leverage had no influence on audit opinion of going concern.

Keywords : bankruptcy prediction, opinion shopping, leverage, audit opinion of going concern, Altman model revised, independent auditor report, debt to equity ratio (DER).