

ABSTRACT

Study about the relationship between corporate's factors such as financial performance, leverage, firm size to acceptance of going concern opinion has been quietly a lot studied. Research on the relationship between auditor's factors such as auditor reputation, opinion shopping, on the acceptance of going concern opinion was already wide studied. This study examines the relationship between the company's factors combined with the auditor's factors in the form of financial distress, debt default, firm size, leverage, opinion shopping, reputation auditor on the acceptance of going concern opinion.

The purpose of this study is to obtain empirical evidence and analyze the impact of financial distress, debt defaults, firm size, leverage, opinion shopping, auditor reputation on acceptance of going concern opinion which will be analyzed later on its impact on the life of a company. Types of companies and timescales used in this research is the manufacturing company of the year 2014-2016. Data used is secondary data obtained from the manufacturing company's financial statements contained in the Indonesia Stock Exchange (BEI).

Results of regression showed that only three of the six most accepted hypothesis. Financial distress, debt default, firm size the results showed significant against acceptance going-concern opinion a manufacturing company while the leverage, opinion shopping, auditor reputation does not show significant results on the acceptance of a company's going concern opinion.

Keywords : *Financial Distress, Debt Default, Leverage, Firm Size, Opinion Shopping, Auditor Reputation, Going Concern*