

ABSTRACT

Financial report as important information in communicating the State of the company and as a basis for judging or can determine position and financial activity of an enterprise. Based on the financial statement Auditors will assess later whether the financial statements have been presented in reasonable and consistent against the generally accepted accounting principles in Indonesia, as well as assess the viability of the company.

This research aims to test the influence of size of company, the size of the public accountant, and opinion towards acceptance of audit opinion shopping going concern either simultaneously or partial.

This research included in the types of descriptive research verikatif are causality. The population in this research is the mining company listed on the Indonesia stock exchange in 2010-2014. By using purposive sampling, the samples used in the study amounted to 13 companies. A method of data analysis in this study is the logistics regression with SPSS 20 statistical software.

The results of this study provide evidence empirically that simultaneously, the variable size of company, the size of the public accountant, and opinion shopping is not significant effect simultaneously against the acceptance of the audit opinion of going concern. Partially the variable size of the company significant negative effect, the the size of the public accountant is not significant, and influential opinion shopping do not affect significantly to acceptance of the audit opinion of going concern.

This research suggests to add the other independent variables, both from a financial and non financial aspects and for the development in the research of next, it is recommended that the next researcher can use the methods of calculation of variable quality of audit to another not only using the method of calculation of the Big Four public accounting Office but can try using calculation method of industrial specialization. Because for example the industry specialist Auditors have special accounting technology, the specialist auditor will provide quality assurance audits that higher than the auditor who is not a specialist.

Keywords: Company Size, The Size of The Public Accountant, Opinion Shopping, Going Concern Audit Opinion.