

ABSTRACT

The prediction of a business challenge of an insured company in a going concern audit opinion is a major concern for auditors and shareholders. One of the factors that become the auditor's reference in giving his opinion is to look at the financial requirements, debt and interest agreed (default), and change of auditors (expenditure of opinion) made by the company. The auditor is responsible for the opinions expressed because the auditor gets the intervention of several parties who submit opinions generated will not be in accordance with the reports that have been provided by the company.

The purpose of this study is to analyze whether related to financial problems, debt defaults, and opinion expenditure on going concern opinions on infrastructure companies, utilities, and transportation subsectors related to the Indonesian stock exchange in 2016-2018. This research uses quantitative methods. The population in this study is the transportation company sub-sector with purposive sampling so that the total sample of 69 samples is obtained. Analysis of the analysis used in this study using logistic regression using the SPSS 25 application.

The results of this study indicate the fact of financial conditions, debt defaults, and simultaneous expenditure opinion on going concern audit opinions. Partially, finance affects going concern opinion audit, while default debt and expenditure opinion do not affect going concern audit opinion.

Keywords: *Financial Condition, Debt, Opinion Shopping*