

## ABSTRACT

### **Melijuni Oktaria. Effect of Debt Default and Audit Client Tenure on Going Concern Audit Opinion.**

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This research is motivated importance of going concern audit opinion for a company and stockholders, it is very important because it reveals whether a company can survive or continuity of business in the future. For this study uses several variables to determine the effect of debt default, audit client tenure on the going concern audit opinion to the population of all companies listed on the Indonesia Stock Exchange. Determination of sample selection is using purposive sampling method. Companies are being sampled in this study is a company that provides financial reporting information that has been audited in full based on the needs of this study. The data have been obtained from the Indonesia Stock Exchange in 2011-2014 amounted to 534 companies listed on the Indonesia Stock Exchange and acquired 393 companies to be sampled in this study. Data were tested using logistic regression analysis using SPSS, the results of this study indicate that the first hypothesis (H1) that is debt default positive effect on the going concern audit opinion is not accepted. The second hypothesis (H2) is an audit client tenure negatively affect the going concern audit opinion was also not accepted.

**Keywords: debt default, the audit client tenure, going concern audit opinion.**