

ABSTRACT

This study aims to examine the effect of audit tenure, KAP reputation, audit delay, and previous year's audit opinion on going concern audit opinion in mining companies. Tests in this study used audit tenure, KAP reputation, audit delay, and previous year's opinion as independent variables, and going concern audit opinion as the dependent variable.

The samples tested in this study are mining companies listed on the Indonesia Stock Exchange in 2020-2021. samples obtained using purposive sampling as a sampling method based on certain criteria. The analytical method used is logistic regression analysis with SPSS version 25 software as an auxiliary application.

The research conducted obtained results showing that tenure audits have a negative but not significant effect on going concern audit opinions. KAP reputation has a negative but not significant effect on going concern audit opinion. Audit delay has a positive and significant effect on going concern audit opinion. The previous year's audit opinion had a positive and significant influence on the going concern audit opinion.

Keywords: Audit tenure, KAP reputation, audit delay, previous year's audit opinion, going concern audit opinion.