

ABSTRACT

Going concern audit opinion is the opinion given by the auditor if it is indicated that the company is unable to maintain its viability. This opinion used as an initial signal for users of financial statements as a consideration in making decisions. This study aims to re-examine the factors that influence going concern audit opinion . Factors used to test the going concern audit opinion in this study namely liquidity, leverage, debt default, audit tenure, audit lag, and opinion shopping.

This study uses secondary data in the form of annual reports and financial reports on LQ 45 companies listed on the Indonesia Stock Exchange during the 2017-2021. Based on the results of the method purposive sampling obtained by 25 LQ 45 index companies that meet the qualifications. The research period is five years so that the total sample is 125 samples. The analytical method of this research uses logistic regression analysis.

The results of partial hypothesis testing show that the liquidity variable, leverage, audit tenure and audit lag does not significantly influence the audit opinion going concern while variable debt default and opinion shopping significantly influence the going concern audit opinion .

Keywords: *going concern audit opinion, liquidity, leverage, debt default, audit tenure, audit lag and opinion shopping.*