

## ABSTRACT

*This research aims to test the influence of firm size, audit lag, previous year's audit opinion & audit quality on audit opinion going concern on manufacturing companies. Independent variables used in this study are firm size, audit lag, previous year's audit opinion & audit quality, while variable dependent is audit opinion going concern.*

*The samples used in this study are manufacturing companies listed on the Indonesia Stock Exchange in 2020-2021. Purposive sampling method is used as a sampling method with certain criteria with a total sample of 308 samples. Logistic regression analysis is used as an analysis method using SPSS software version 26.*

*Based on the results of the study showed that variable audit lag and previous year's audit opinion had a significant positive effect on audit opinion going concern, variable firm size had a positive effect not significantly on audit opinion going concern, while variable quality audit had a negative effect not significantly on audit opinion going concern.*

*Keywords: firm size, audit lag, previous year's audit opinion, audit quality, audit opinion going concern*

