

## **ABSTRACT**

*Determining a going concern opinion correctly is difficult because there are almost no specific criteria or research that can be used as a guide. However, the company's inability based on the auditor's assessment to continue its business continuity can be supported by a number of additional factors used as indicators, namely the previous year's going concern opinion, audit quality, audit lag, company size, profitability, liquidity, and leverage. This study aims to analyze and provide empirical evidence of the effect of the previous year's going concern opinion, audit quality, audit lag, company size, profitability, liquidity, and company leverage on going concern opinion acceptance.*

*This study uses secondary data obtained from financial reports and independent auditor reports published on the official website of the Indonesia Stock Exchange [www.idx.co.id](http://www.idx.co.id). The sample of this study is the consumer cyclicals sector companies listed on the Indonesia Stock Exchange in 2018-2021. Sampling using purposive sampling and obtained a sample of 63 companies in this study. Hypothesis testing was carried out using logistic regression.*

*The test results show that there is a significant effect on the previous year's going concern opinion variable, audit quality, and profitability on going concern opinion acceptance. However, audit quality has the opposite direction to the hypothesis formulated, thus making the variable hypothesis rejected. For audit lag variables, company size, liquidity, and leverage have no significant effect on going concern opinion acceptance.*

*Keywords: going concern opinion, previous year going concern opinion, audit quality, audit lag, company size, profitability, liquidity, leverage.*