

ABSTRACT

Going concern is the assumption of the company's ability to maintain business for a certain period of time in the sense that there will be no bankruptcy in the future. Companies must have the ability to sustain both operationally and financially now and in the future. Going concern audit opinion is an opinion issued by an auditor for a company if the company is doubtful in maintaining its business.

This study aims to determine the effect of the audit committee, company size, Audit tenure, and KAP reputation simultaneously and partially on the acceptance of going concern audit opinions. The object of this research is the mining sector companies listed on the Indonesia Stock Exchange 2016-2019.

This study uses quantitative methods. A total of 132 samples were obtained using purposive sampling method. The data in this study were collected through non-participant observation methods by downloading data from the IDX. The method of analysis used logistic regression analysis. The hypothesis in this study was tested using IBM SPSS Statistics version 26 software.

Based on the research results, the audit committee variables, company size, audit tenure, and KAP reputation have a simultaneous influence on going concern audit opinion. Partially, the audit committee variables, company size, audit tenure have no significant effect on the going concern audit opinion acceptance. While the KAP reputation variable has a negative and significant effect on the acceptance of going-concern audit opinion.

Further research is expected to further develop variables or replace proxies other than the variables that have been used and it is recommended for further researchers to add or use research samples with other sector company objects. For investors, it is advisable to pay attention to the opinions obtained by a company so that investors are not wrong in taking decision to invest.

Keywords: Audit Committee, , Audit tenure, Audit Opinion Going Concern, Company Size, and KAP Reputation