

ABSTRACT

A company was built with the hope of having a long life span. When a company begins to doubt its going concern ability, the auditor as an external party who is trusted to audit financial statements needs to express a going concern opinion.

Cement, plastics, and metals are examples of basic and chemical industrial products that are often found in everyday life. This industry tends to develop dynamically and fluctuate according to human needs. Because of its great influence in people's lives, I want to know the factors that auditors give going concern opinions to companies.

This study aims to determine the factors that can affect going concern audit opinion, with the variables tested are financial condition, leverage, profitability, last year's audit opinion and going concern audit opinion. The object of research used is companies in the basic and chemical industry sectors listed on the Indonesia Stock Exchange from 2015-2020.

the population of this research there are 78 companies and samples that meet the criteria there are 35 companies while only 200 observations were made. This research uses secondary data in the form of financial reports obtained from the Indonesia Stock Exchange and the company's website from 2015-2020. Going concern audit opinion is measured by a dummy variable for 1 to receive a going concern audit opinion and 0 for the opposite.

Hypothesis testing used logistic regression testing and spss 24 applications. The result of this research is that financial condition, leverage, profitability, and have no effect on going concern audit opinion. while last year's audit opinion had a significant influence on the going concern opinion

key word : audit opinion, going concern opinion, financial condition, leverage, profitability, audit opinion last year