

ABSTRACT

This study aims to examine and analyze the probability between the board of commissioners, the number of directors, the educational background of the audit committee, the gender of the audit committee, the size of the company and the quality of KAP on the modified opinion audit.

The population used is the trade, service and investment sector companies listed on the Indonesia Stock Exchange in 2017-2019. The sample in this study used purposive sampling method so that the number of samples obtained was 122 companies. Data analysis used logistic regression with the help of SPSS 23 application.

The results of this study prove that there is a probability of a negative influence between the board of commissioners on the modified opinion audit. There is a probability of a negative influence between the number of directors on the modified opinion audit. There is a probability of a negative influence between the educational background of the audit committee on the modified opinion audit. There is no probability of influence between the gender of the audit committee on the modified opinion audit. There is no probability of influence between the quality of KAP on the modified opinion audit.

Keywords: good corporate governance, company size, KAP quality and modified opinion audit.