

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