

ABSTRACT

The aim of this study is to discuss the relationship of auditor formal competence, audit fee, and audit firm size in issuing going concern warnings. This study uses leverage and client size as a control variables.

This study uses companies in the manufacturing sector that are listed on the Indonesia Stock Exchange in 2017 as population. Sampling determined with purposive sampling method. Total sample of this research is 66 companies.

This study uses a logistic regression analysis test tool. The results of this study indicates that auditor formal competence and audit fee has a positively related to auditor likelihood of issuing going concern warnings, while audit firm size has a negatively related to auditor likelihood of issuing going concern warnings.

Keywords : Going Concern Warnings, Auditor Formal Competence, Audit Fee, Audit Firm Size