

ABSTRACT

This research is a type of quantitative research with the aim of knowing the factors that influence going-concern audit opinions on manufacturing companies listed on the Indonesia Stock Exchange. This sample was taken from manufacturing companies listed on the Indonesia Stock Exchange through the official IDX website (www.idx.co.id). The research sample was selected using the simple random sampling method of 100 manufacturing companies listed on the Indonesia Stock Exchange in 2017 – 2021. The type of data used in this study is quantitative data obtained from audited financial reports of manufacturing companies listed on the Indonesia Stock Exchange for 2017 – 2021. Data collection was carried out using documentation and literature study. In this study, the data source used in data collection is secondary data. Data analysis methods used in this study include: descriptive analysis, multicollinearity test logistic regression analysis, individual parameter test (t test) and coefficient of determination test (R square test).

The results of the research show the data by using calculations statistics through the Statistical Package For The Social (SPSS) application. The research results obtained in this test indicate that audit lag, profitability, liquidity ratios and debt defaults have a significant effect on the acceptance of going concern audit opinions. Meanwhile, tenure client audits have no significant effect on acceptance of going-concern audit opinions.

Keywords: *Tenure client audit, audit lag, profitability, liquidity ratio, debt default, going concern audit opinion.*