

ABSTRACT

Infrastructure is one of the determinants of economic development that is as important as other general factors of production such as capital and labor. The transportation sector in Indonesia, both as an infrastructure and services, is an economic activity that will determine the level of excellence in the competitiveness of an economy. Going concern is the survival of a business entity. Going concern is also a basic assumption in preparing financial statements. Going concern is used as an assumption in financial reporting as long as there is no evidence of conflicting information. These assumptions make the company must have the ability to maintain its operational survival in the present, and be able to continue its business in the future.

This study aims to examine the effect of audit quality, the company's financial condition, previous year's audit opinion, on going concern audit opinion on transportation sector companies listed on the Indonesia Stock Exchange in 2016-2018. The sampling method uses a purposive sampling method with a total sample of 33 companies. In analyzing the influence of independent and dependent variables, logistic regression analysis was used using IBM SPSS Statistics version 23.

Based on the results of the study, the variables of audit quality, financial condition, and audit opinion of the previous year simultaneously influence the going concern audit opinion. Partially, the results of the company's financial condition variables have a negative effect on going concern audit opinion and the previous year's audit opinion has a positive effect on going concern audit opinion. While the quality of the audit does not affect the going concern audit opinion.

Keywords: *Going Concern, audit quality, company financial condition, and audit opinion of the previous year.*