

ABSTRACT

Transportation is expected to continue to run its business in a sustainable manner and the development of such transportation has a major impact on the Indonesian economy. Transportation services are needed to help other sector activities to transport goods and people in activities in each of these sectors. So that other sectors will depend on the transportation sector as a distribution medium for each sector's activities, because if there is no transportation sector, distribution activities will be disrupted.

This study aims to determine the effect of the audit committee, the company's financial condition and the company's growth have a simultaneous and partial effect on the acceptance of going concern audit opinions on transportation sector companies listed on the Indonesia Stock Exchange in 2015-2019.

The data collection method in this study uses secondary data sources in the form of annual financial report documents of the transportation sector listed on the Indonesia Stock Exchange (IDX) in the 2015-2019 period. This study uses purposive sampling with a total sample of 26 companies. The analytical method in this study uses the logistic regression method with SPSS 23 statistical software.

Based on the test results, the variables of the audit committee, the company's financial condition, and the company's growth have a simultaneous effect on the provision of going concern audit opinions. Partially, the results obtained that the company's growth variable has a negative effect on going concern audit opinions and the company's financial condition has a positive effect on giving going concern audit opinions. While the audit committee has no effect on going concern audit opinion.

For investors, the results of this study can assist in making investment decisions and it is advisable to be careful of companies that are experiencing the company's financial condition, because these variables have a significant influence on the acceptance of going concern audit opinions.

Keywords: company growth, audit committee, company financial condition, and going concern opinion,