

ABSTRACT

Going concern audit opinion is an opinion that shows doubts about the company's financial statements regarding its disruption of its business continuity. Going concern audit opinion can be used as an early warning for users of financial statements to prevent investors from making a decision.

This research aims to determine the influence of auditors factor (audit tenure and specialist industry auditors) and non-auditors (company size, decision making, and institutional ownership) on going concern audit opinion of the textile and garment sub-sector companies listed on the Indonesia Stock Exchange (IDX) period 2015-2019.

The population in this research is a the textile and garment sub-sector companies listed on the Indonesia Stock Exchange (IDX) period 2015-2019. The resulting sample was 80 samples using purposive sampling. The data in this study were analyzed using descriptive statistics and logistic regression.

The results show that the variables of audit tenure, auditor industry specialization, firm size, funding decisions, and institutional ownership have a simultaneous effect on going-concern audit opinion. Partially, the only thing that affects going concern audit opinion in a negative direction is the auditor's industry specialization variable. The funding decision is renewal in this study.

It is recommended for further researchers to retest the independent variables that have no effect on the dependent variable, such as audit tenure, company size, funding decisions and institutional ownership and it is recommended for funding decision variables to use indicators other than the Debt Equity Ratio (DER) for further research.

Keywords: audit tenure, company ownership, company size, funding decision, industry specialization of auditors, and going concern audit opinion.