ABSTRACT

The COVID-19 pandemic has had an impact on the decline in economic conditions so that it also poses obstacles to all sectors. This resulted in some companies not operating properly so that they suffered losses to get a going concern audit opinion. In the infrastructure, utilities, and transportation sectors, there are also several companies that still receive going concern opinions which indicate doubts about the sustainability of their business.

This study aims to analyze the effect of both simultaneously and partially the variables of company growth, operating cash flow, debt default and bankruptcy prediction models on going concern audit opinions in infrastructure, utility, and transportation sector companies in 2016-2020. The method in this study uses quantitative methods and data collection techniques using purposive sampling. This study has 26 samples and 130 observational data. The analytical method used in this study is logistic regression analysis using IBM SPSS 26 software.

The results of this study indicate that the company's growth simultaneously, operating cash flow, debt default and bankruptcy prediction models on the acceptance of going concern audit opinion. Partially, operating cash flow and bankruptcy prediction models, while company growth and debt default have no effect on going concern audit opinion.

Based on the results of this study, the research is expected to be a good research and can be re-examined using other independent variables that affect going concern audit opinion. For companies, this research is expected to be an evaluation material for companies in detecting the company's failure to maintain its business continuity in order to avoid receiving going concern audit opinions. For investors, the results of this study are expected to be the right source of information in making decisions to invest in a company

Keywords*: company growth, operating cash flow, debt default and bankruptcy prediction model and going concern audit opinion.*