This study is entitled "The Influence of the Reputation of Public Accounting Firm (KAP), Audit Tenure and Disclosure of Financial Statements on Receiving Going Concern Audit Opinion". This study aims to determine the magnitude of the Influence of the Reputation of Public Accounting Firm (KAP), Audit Tenure and Disclosure of Financial Statements on Receiving Going Concern Audit Opinions in Manufacturing Companies in the Consumer Goods Industry Sector which are listed on the Indonesia Stock Exchange for the period 2013-2017.

The research method used is descriptive and verification methods. The analysis used is multiple linear regression analysis to determine the equation of the Public Accountant's Reputation, Audit Tenure and Disclosure of Financial Statements; correlation analysis to find out the relationship between the Reputation of Public Accounting Firm (KAP), Audit Tenure and Disclosure of Financial Statements with Acceptance of Going Concern Audit Opinion; coefficient of determination to determine the contribution of the influence of the Reputation of Public Accounting Firm (KAP), Audit Tenure and Disclosure of Financial Statements to the Acceptance of Going Concern Audit Opinion and hypothesis testing (t-test) to determine the significance of the Reputation of Public Accounting Firm (KAP), Audit Tenure and Disclosure Report Finance on Receiving Going Concern Audit Opinions with the help of IBM SPSS Statistics Version 25.

The results show that the influence of the Public Accountant Firm's Reputation on Going Concern Audit Opinion Significant influence with a contribution of 11.3% then Audit Tenure on Reception of Going Concern Audit Opinion has a significant effect with a contribution of 38.5% and Disclosure of Financial Statements of Revenue Going Concern Audit Opinions have a significant effect with a contribution of 29.4% and the Reputation of Public Accounting Firms, Audit Tenure and Disclosure of Financial Statements to the Acceptance of Going Concern Audit Opinions simultaneously have a significant effect with a contribution of 79.2%.

Keywords: Reputation of Public Accounting Firm (KAP), Audit Tenure, Disclosure of Financial Statements, Receiving Going Concern Audit Opinion