

ABSTRACT

This study aims to determine the Effect of Audit Tenure, KAP Size and Profitability on Going Concern Audit Opinions in Food and Beverage Manufacturing Companies listed on the Indonesia Stock Exchange in 2016-2020. The independent variables of this study are audit tenure, KAP size and profitability, while audit opinion going concern is the dependent variable.

This study uses secondary data with the data obtained, namely the financial statements on the official website of the Indonesia Stock Exchange (IDX) or the sites of each company that is the sample in this study. The method used in this research is descriptive quantitative method and sampling technique using Non Probability Sampling with Purposive Sampling method and produces as many as 13 companies as research samples.

The results of this study indicate that audit tenure and profitability have a negative and significant effect on the Going Concern Audit Opinion Gain, while the KAP Size has a positive and significant impact on the Going Concern Audit Opinion Gain. The results of the simultaneous test show that Audit Tenure, KAP Size and Profitability simultaneously affect the acquisition of Going Concern Audit Opinions.

Keywords: Audit Tenure, KAP Size, Profitability and Going Concern Audit Opinion