

ABSTRACT

This study aims to analyze the effect of Company Size, Profitability, Liquidity on Acceptance of Going Concern Audit Opinions in the Pharmaceutical and Healthcare Sector Companies listed on the Indonesia Stock Exchange in 2017-2021. Company size, Profitability and Liquidity as independent variables while Acceptance of Going Concern Audit Opinions as the dependent variable.

This study uses secondary data obtained from the Indonesia Stock Exchange website and the site of each company that is the sample, the sampling process is carried out using Non Probability Sampling using the Purposive Sampling method.

From the predetermined criteria, data samples were obtained as many as 10 companies in the pharmaceutical and healthcare sector. The results of this study indicate that the effect of the audit period, the size of the public accounting firm, and auditor turnover have a significant effect on audit delay.

Keywords : *Company Size, Profitability, Liquidity and Acceptance of Going Concern Audit Opinions*