

ABSTRACT

The privatized company is one part of the improvement effort to utilize and develop to be able to become an efficient and productive company in the implementation of its business fields.

This study aims to examine several going concern factors, whether cash flow, debt default, and audit quality affect the acceptance of going concern audit opinion in infrastructure, utilities, and transportation companies listed on the Indonesia Stock Exchange during the 2014-2018 period. The sampling technique used in this study is nonprobability sampling with the type of purposive sampling so as to obtain as many as 90 samples from 18 companies. The analytical method used is the logistic regression analysis method with the help of the IBM SPSS 25 application.

The results showed that cash flow, debt default, and audit quality simultaneously influence the going concern audit opinion on infrastructure, utilities, and transportation companies listed on the Indonesia Stock Exchange in 2014-2018. Partially cash flow influences going concern audit opinion, debt default has positive effect on going concern audit opinion, and audit quality has positive effect on going concern audit opinion.

It is recommended that further researchers add back the factors that influence the going concern audit opinion. For auditors, it is expected to remain professional and not mix with personal interests. For company management, the results of this study can be used to pay attention and maintain the company's financial statements. For investors, it is expected to be a consideration for investment decisions.

Keywords: *Cash Flow, Debt Default, Audit Quality, Going Concern Audit Opinion*