

ABSTRACT

The company has two sources of funding, namely funding that comes from internal and external companies. One of the company's external funding is obtained from investors who invest in the company. In order for investors to believe, a third party, namely an auditor, is needed to check whether or not the report provided by the company is reasonable with the output, namely an audit opinion. An audit opinion going concern is an opinion given by an auditor when the auditor has doubts about the continuity of the company's business in the future.

The purpose of this study is to analyze whether there is an influence between financial distress, profitability, and firm size on going concern audit opinions on infrastructure, utility, and transportation sector companies listed on the Indonesian Stock Exchange in 2016-2020.

This research uses quantitative methods. The population in this study is the infrastructure, utility, and transportation with purposive sampling technique so that a total sample of 235 samples is obtained. The analytical technique used in this study is logistic regression using SPSS 22 application.

The result of this study indicate that the financial distress, profitability, and firm size simultaneously affect the acceptance of going concern audit opinion. Partially, financial distress has negative effect to the acceptance to going concern audit opinion, profitability has negative effect to acceptance to going concern audit opinion, and firm size has negative effect to acceptance going concern audit opinion.

Based on the results of the study, the management is advised to maintain the stability of the level of financial distress, and increase the returns obtained optimally. It is hoped that investors can collect all information as a consideration, especially the business continuity of a company to reduce the risks that will occur.

Keywords: *financial distress, profitability, firm size, going concern*