

ABSTRACT

The Effect of KAP Reputation, Audit Tenure, and Disclosure on Acceptance of Going Concern Audit Opinions (Study of Trade, Service and Investment Sector Companies Listed on the Indonesian Stock Exchange in 2018 – 2021)

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This study aims to examine the effect of KAP reputation, audit tenure and disclosure on going concern audit opinion. This study uses a sample of companies in the trade, service and investment sectors listed on the Indonesia Stock Exchange (IDX) during 2018-2021. The population of this study amounted to 26 companies with a total sample of 104 samples obtained by purposive sampling method. The data analysis technique is by using multiple linear regression analysis and the data processing used is through the Eviews12 software. This study shows that disclosure has a significant effect on going concern audit opinion. Disclosure has a significant value of 0.027 which is below 0.05. KAP tenure and reputation audits have no significant effect on going concern audit opinion. Simultaneously, the KAP Reputation, Audit Tenure and Disclosure variables affect the Going Concern Audit Opinion.

Keywords: *KAP Reputation, Audit Tenure and Disclosure, Going Concern Audit Opinion*

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