# **ABSTRACT**

Fennysia Afriani / 30150141 / 2018 / The Influence of Audit Tenure, Company Growth, KAP Reputation, and Leverage on Audit Opinion of Going Concern in Infrastructure, Utilities, and Transportation Sector Listed in Indonesia Stock Exchange in the Year of 2013-2017 / Advisor: Haitami Abubakar, Drs., M.M, M.Ak.

The survival of a company depends very much on the profits generated, and because of that, it's stated in the financial statements. In the financial statements there is an audit opinion that is assessed by the auditor whether the company can maintain its survival. The financial statements audited by the auditor will have an impact on investors on the decisions of investing their capital into the company. So that the company doesn't want to get the going concern audit opinion from the auditor because it can make investors don't want to invest their capital into the company. In 2018 PT. Truba Alam Manunggal Engineering Tbk was declared unable to continue its business because it didn't have a clear operation and didn’t earn income.

A going-concern audit opinion is an audit opinion issued by the auditor to ascertain whether a certain company can still maintain its survival for a year coming. This research in particular uses agency theory as the grand theory. The theory above has its own relevance to the research variables. The variables used in this research are the audit tenure, company growth, KAP reputation, and leverage.

The object of this research is the financial statements of infrastructure, utilities and transportation companies listed on the Indonesia Stock Exchange in the period 2013-2017. Sampling is done by purposive sampling method with 5 criteria and from there a sample of 110 companies was obtained. The tests performed were descriptive statistical analysis test, coefficient similarity test and logistic regression test.

Based on the results of hypothesis testing, the results show that the audit tenure variable, company growth, and KAP reputation do not have enough evidence to have a significant effect on the going concern audit opinion while on leverage there is enough evidence to have a significant effect on the going concern audit opinion.

The conclusion of this study is audit tenure, company growth, and KAP reputation did not have any influence on going-concern audit opinion, while on leverage there is influence to going-concern audit opinion.

Keywords: Going concern audit opinion, audit tenure, company growth, KAP reputation, and leverage.