



UNDERGRADUATE ACCOUNTING STUDY PROGRAM

FACULTY OF ECONOMICS AND BUSINESS

ANDALAS UNIVERSITY

THESIS

**THE EFFECT OF AUDIT QUALITY, AUDITOR SWITCHING, AND AUDITOR
SPECIALIZATION ON GOING CONCERN AUDIT OPINION**

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Submitted to fulfill the requirements in order to obtain Bachelor Degree in Accounting

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THE EFFECT OF AUDIT QUALITY, AUDITOR SWITCHING, AND AUDITOR SPECIALIZATION ON GOING CONCERN AUDIT OPINION

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ABSTRACT

The going concern opinion issued by the auditor indicates that the auditor doubts the company's business continuity. In assessing the level of going concern, the auditor must consider various factors that affect the continuity of a company's business, including audit quality, auditor switching, and auditor specialization. This study examines the relationship between audit quality and going concern audit opinion. In addition, this study also examines the relationship between auditor switching and going concern audit opinions, as well as the relationship between auditor specialization and going concern audit opinions. The test results show that audit quality is related to going concern audit opinions. Auditor switching and auditor specialization results have no relationship with going concern audit opinion.

Keywords: *audit quality, auditor switching, auditor specialization, going concern audit opinion*

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