

ABSTRACT

PRILLA LEGINA PRATIWI, The Impact of Covid - 19 on Going Concern Opinions. Under the guidance of Mr. AMRIZAL.

This study aims to analyze the impact of the Covid-19 pandemic on the consideration of giving a Going Concern Opinion to the Public Accounting Firm (KAP) in Jabodetabek. The design of this research is a qualitative descriptive study using primary data and secondary data. This research was conducted by conducting focus group discussions with public accountants and auditors with the sampling technique using simple random sampling method. Data analysis in this study used the Miles and Huberman method, namely by collecting data, reducing data and presenting data as well as making verification and conclusions. The expected results from this research are that the auditors are able to give consideration to the impacts arising from the Covid-19 pandemic on audit opinions, especially regarding going concern at the Public Accounting Firm (KAP) in Jabodetabek.

Keyword: Covid - 19, Audit Opinion, Going Concern.