

*This study aims to examine the effect of Firm size, Leverage, Audit Fee, and Audit Tenure on going concern audit opinions. This research is a quantitative study with secondary data obtained from financial statements and audit report of banking companies listed on the Indonesia Stock Exchange for 2018-2022. the sample of this research is 30 banking companies that was carried out using a purposive sampling method and processed with IBM SPSS version 26. The analysis technique used is multiple linear regression. The results of this study indicate that Firm Size has significant effect on going concern audit opinion, Leverage and Audit Fee have no significant effect on going concern audit opinion, and Audit Tenure has significant effect on going concern audit opinion.*

*Keywords:* Firm Size, Leverage, Audit Fee, Audit Tenure, Going Concern Audit Opinion.