

## **ABSTRACT**

**IKA RIZKY OKTAVIANA.** *The Effect of Profitability, Company Size, and Prior Year Audit Opinion on the receipt of Going concern Audit Opinion in Manufacturing Industry of Textile and Garment Sector listed in Indonesia Stock Exchange Year 2012-2016 (led by Mrs. Yosevin Karnawati, SE, MM, M, AK).*

*The going concern audit opinion is an opinion issued by the auditor to evaluate whether there is any doubt about the company's ability to maintain its survival. This study aims to find the effect of profitability, company size, and of prior year Audit Opinion on the receipt of Going concern Audit Opinion listed in Indonesia Stock Exchange (BEI) Year 2012-2016.*

*The research design of this research using the design of causality with the form of hypothesis testing. The data source uses secondary data. The sample of this research is 75 research data on Textile and Garment Manufacturing Industry registered in Indonesia Stock Exchange (BEI) Year 2012-2016.*

*The results of this study prove that the variable profitability has a significant negative effect on going concern audit opinion. Variables company size do not significantly affect the going concern audit opinion. And the prior year's audit opinion variables have a positive significant influence on the going concern audit opinion on Textile and Garment Manufacturing Industry registered in Indonesia Stock Exchange (BEI) Year 2012-2016.*

**Keywords :** *Going Concern Audit Opinion, Profitability, Company Size, Prior Year Audit Opinion*