

ABSTRACT

Title : *The Influence Of Audit Quality, Previous Year's Audit Opinion, And Growth Of The Company To Going Concern Audit Opinion.*
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A financial report is a presentation of the financial position of an entity. Financial report is based on business continuity assumptions or called going concern. The going concern assumption is very useful for financial report users to make the right decisions in investing because an investor who wants to invest. The auditor has the responsibility to assess whether there is great doubt on the ability of the unit's effort in maintaing its survival.

The purpose of this study is to analyze the influence of audit quality, previous year's audit opinion and growth of the company simultaneously and partially on the tendency to accept going concern audit opinion in textile and garment sub sector companies listed in the Indonesia Stock Exchange for the 2013-2017 period. This study is a causality study with a total population of 89 companies, using a purposive sampling method. Data analysis method uses binary logistic regression analysis.

The results of this study are audit quality, previous year's audit opinion and growth of the company simultaneously influence the tendency of going concern audit opinion acceptance. Partially, the variable audit quality and growth of the company does not influence the tendency of acceptance of the going concern audit opinion and the previous year's audit opinion variable has a significant positive effect on the tendency of going concern audit opinion.

Keywords: Audit Quality, Previous Year's Audit Opinion, Growth of the Company and Going Concern Audit Opinion.