

## **ABSTRACT**

*Title : The Effect of Profitability, Company Growth and Audit Quality on Going Concern Audit Opinions Listed on the Indonesia Stock Exchange 2013 – 2018*

*Name : Yudis Tyandika*

*Study Program : Accounting*

*Going concern indicates the company is able to maintain its business in the long run. If there is any major doubt the auditor will issue audit opinion going concern. Issuance of going concern audit opinion will influence investor decisions. Therefore, this test aims to examine the effect of profitability, company growth and audit quality on going-concern audit opinion. The design of this study is quantitative with a hypothesis. The company studied was a textile and garment sub-sector manufacturing company listed on the Indonesia Stock Exchange in 2013-2018. This research takes the form of causality, and uses secondary data sources. The sampling technique uses saturated samples. Data analysis tools are carried out using logistic regression. The results of this study indicate that profitability, company growth and audit quality simultaneously have a significant effect on going-concern audit opinion. Partially profitability does not have a significant positive effect on going-concern audit opinion. The company's growth does not have a significant positive effect on the going concern audit opinion and audit quality has a significant negative effect on the going concern audit opinion.*

*Keywords :*

*Profitability, Company Growth, Audit Quality and Going Concern Audit Opinion.*