

**ABSTRACT**

**Title** : *The Effect of Debt Default, Company Growth, and Audit Opinion Previous Year on Going Concern Audit Opinion in the Textile and Garment Sub-Sector Manufacturing Company which are listed in Indonesia Stock Exchange (IDX) in the period 2014-2018.*

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**Study Program** : Accounting

*This study aims to analyze the effect of debt default, company growth and audit opinion of the previous year on going concern audit opinion on manufacturing companies in the textile and garment sub sector listed on the Indonesia Stock Exchange (IDX) for the 2014-2018 period. Debt default is measured by using the statement of cash flows in total net cash financing activities, company growth is measured by using a measurement by looking at sales growth by calculating the net sales of the current year minus net sales of the previous year divided by net sales of the previous year, audit opinion of the previous year is proxied by dummy , and going concern audit opinion is measured by dummy.*

*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 the period 2014-2018. This research takes the form of causality, and uses secondary data sources. The sampling technique uses purposive sampling. Data analysis tools were performed using binary logistic regression analysis.*

*The results of hypothesis testing indicate that simultaneous debt default, company growth and previous year's audit opinion influence on going concern audit opinion. Partially, debt default and company growth have no effect on going-concern audit opinion. While partially the previous year's audit opinion had a positive effect on going concern audit opinion.*

**Keywords** : *Debt Default, Company Growth, Previous Year Audit Opinion and Going Concern Audit Opinion.*