

ABSTRACT

Audit opinion going concern is an opinion delivered by an independent auditor related to the business continuity of a company. This research was conducted with the aim to see the effect of debt default, the company's financial condition and company growth both simultaneously and partially on going concern audit opinion on the transportation subsector service company listed on the Indonesia Stock Exchange for the period 2013-2017.

This study uses quantitative methods. The sampling technique uses purposive sampling technique. The sample used in this study was 18 sample companies with a period of 5 years so that a total sample of 90 data. The data analysis technique in this study uses logistic regression analysis using IBM SPSS Statistics version 23 software.

Based on the results of the study show that simultaneously the debt default variable, the company's financial condition and company growth significantly influence the going concern audit opinion by 33.9% and the remaining 66.1% is influenced by other variables not present in this study. Partially the debt default has a positive significant effect on the going concern audit opinion and the financial condition of the company has a negative significant influence on the going concern audit opinion. While the growth of the company has no influence on the going-concern audit opinion.

Keywords: *Audit Opinion Going concern, Debt default, Company Financial Condition, Company Growth.*