

## ABSTRACT

*Estimating the survival of a company in a going concern audit opinion that is the main concern of auditors and shareholders. One of the factors that becomes the auditor's reference in providing an opinion is by looking at the financial condition, debt and interest that are reliable (default). The auditor is responsible for the opinion expressed because if the auditor gets an interface from several parties that report the opinion generated will not be in accordance with the report presented by the company.*

*The purpose of this study is to analyze whether there is an influence between financial distress, debt default, company size, and audit quality on going concern opinion on transportation service industrial companies listed on the Indonesian stock exchange in 2015-2019.*

*This research uses quantitative methods. The population in this study is the transportation company sub-sector with purposive sampling technique in order to obtain a total sample of 80 samples. The analysis technique used in this research is logistic regression analysis using the SPSS 25 application.*

*The results show that financial distress, debt default, firm size, and audit quality simultaneously affect going concern audit opinion. While partially audit quality has a negative effect on going-concern audit opinion. Financial distress, debt default and firm size have no effect on going concern audit opinion.*

*This research is expected to add insight and knowledge about the factors that influence going concern audit opinion, besides this research can be used as insight to predict going concern audit opinion which is influenced by financial distress, debt default, company size, and audit quality. Therefore, it is expected to conduct further research on the effect of financial distress, debt default, firm size, and audit quality variables on going concern audit opinion.*

***Keywords: Audit Quality, Company Size, Debt Default, Financial Distress, Going Concern Audit Opinion***