

## **ABSTRACT**

*Audit going concern opinion is one of the opinions given by auditors against a company that is declared unable to maintain its business activities in the long term. Therefore, the companies will strive for all the best ways to keep their business running as expected because the continuity of the company's business is a form of business conditions of the company which will affect the parties concerned, especially investors.*

*This study aims to determine the influence of debt default, disclosure, and audit opinion of the previous year on the acceptance of audit opinion going concern to textile and garment subsector manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2015-2019 both simultaneously and partially.*

*This research method uses quantitative method while sampling used is purposive sampling technique that obtained 14 research samples within 5 years so that the total company obtained as many as 70 sample units. Analysis method in this research using logistic regression analysis with the help of statistical software SPSS 23.*

*The results of this study indicate that debt default, disclosure, and the previous year's audit opinion have a simultaneous effect on the acceptance of going concern audit opinions. Then partially debt default and disclosure have no significant effect on the acceptance of going concern audit opinion while the previous year's audit opinion has a positive effect on the acceptance of going concern audit opinion.*

*Suggestions for auditors should still consider the previous year's audit opinion as one of the factors in providing the current year's audit opinion. Companies should pay attention to financial statements to maintain business. Investors should pay attention to the previous year's audit to find out the company's condition and not make the wrong investment decision.*

*Keywords: Debt Default, Disclosure, Previous Year Audit Opinion, Audit Opinion Going Concern.*