

## **ABSTRACT**

*Going concern audit opinion is a modification assumption granted by an auditor toward a company which represents the existence of significant doubts or uncertainties regarding the ability to continue operations. Going concern audit opinion may utilise by users of financial statements as an early indicator to avert decision-making failures.*

*This research intends to determine and obtain empirical evidence simultaneously or partially regarding the influence of the company, cash flow, and debt default on the acceptance of going concern audit opinions (study on coal sub-sector companies listed on the Indonesia Stock Exchange 2016-2020).*

*The population used is coal subsector companies listed on the Indonesia Stock Exchange in 2016-2020. Based on the results of the purposive sampling technique, acquired 18 companies from 90 data that met the criteria. The hypothesis test was conducted using descriptive and logistic regression analysis processed with SPSS version 26.*

*This research demonstrates that such a company's growth, cash flow, and debt default simultaneously influence the acceptance of a going concern audit opinion. Partially, the company's growth does not influence the acceptance of going concern audit opinions. Contrarily, cash flow negatively influences the acceptance of going concern audit opinions, and debt default positively influences the acceptance of going concern audit opinions.*

*It is the desire that the research can give further information about the factors which thus influence the acceptance of a going concern audit opinion, which company management may use as evaluation materials to evade accepting a going concern audit opinion by paying closer attention to the financial performance and company's health, particularly cash flow and debt default, especially cash flow and debt default, and for the investors can be used as a wiser consideration material in investing in a company with a terrible cash flow and default status. Therefore, further researchers should extend the period used to be more varied in the cash flow and debt default variables and broaden the research object to other sectors.*

**Keywords:** *Cash Flow, Company Growth, Debt Default, Going Concern Audit Opinion*