

## **ABSTRACT**

*This study aims to determine the magnitude of the influence of the company's financial condition (such as liquidity, profitability, and solvency), audit quality, company growth and company size on the acceptance of going-concern audit opinion studies in manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange in the 2011 period -2015. The sampling technique used by the author is non probability sampling with a purposive sampling technique to determine the effect of the company's financial condition (such as liquidity, profitability, and solvency), audit quality, company growth and company size on going concern audit opinion. Data collection techniques used in this study are library research (documentary research) and documentaries. Data analysis techniques used in this study were hypothesis testing (t test), and the coefficient of determination.*

*Keywords: Financial Condition, Audit Quality, Company Growth, Company Size, and Going Concern Audit Opinion.*