

ABSTRACT

This study aims to determine the effect of firm size and debt default on going concern audit opinion in textile and garment manufacturing companies listed on the Indonesia Stock Exchange (IDX). The research period was the period years of 2016-2020.

The independent variable of this research is firm size and debt default. The method used in this research is descriptive quantitative method and logistic regression analysis using SPSS 25 software. The sample selection technique uses purposive sampling. This study uses secondary data in the form of financial reports and audit reports obtained from the official website of the Indonesia Stock Exchange (IDX).

The results of this study indicate that firm size has a significant on the going concern audit opinion dan debt default has a significant effect on the going concern audit opinion. In the simultaneously test firm size and debt default have a significant effect on going concern audit opinion

Keyword : Firm Size, Debt Default, and Going Concern Audit Opinion