

## **ABSTRACT**

*This study aims to determine the effect of Debt Default, Profitability and Audit Tenure on Acceptance of Going Concern Audit Opinion in Healthcare Sector Companies listed on the Indonesia Stock Exchange in 2017-2022. The independent variables of this study are Debt Default, Profitability and Audit Tenure, while Acceptance of Going Concern Audit Opinion is the dependent variable.*

*This study uses secondary data in the form of financial statements that is obtained from the official website of the Indonesia Stock Exchange (IDX) and the official website of related companies. The method used in this study are descriptive and verificative methods. The sampling technique used is nonprobability sampling with purposive sampling method which produces 11 sample of companies. The analytical techniques used in this study are descriptive analysis, verificative analysis, classical assumption test, multiple linear regression analysis, correlation analysis, coefficient of determination, t test and F test.*

*The results of this study indicate that Debt Default has a significant effect on the Acceptance of Going Concern Audit Opinion, Profitability has a significant effect on the Acceptance of Going Concern Audit Opinion and Audit Tenure has a significant effect on the Acceptance of Going Concern Audit Opinion. The results of the simultaneous test indicate that Debt Default, Profitability and Audit Tenure simultaneously affects the Acceptance of Going Concern Audit Opinion.*

*Keyword: Debt Default, Profitability, Audit Tenure and Acceptance of Going Concern Audit Opinion.*