

## **ABSTRACT**

*This study's purpose is to know the influence of financial condition and company's growth toward going concern audit opinion. Agency theory is the main theory of this study. Its population is all of the company that listed in Bursa Efek Indonesia between 2016 and 2017. The amount of the sample is 303 companies, and was taken with purposive sampling method. The independent variables's is financial condition and company's growth. Financial condition has three factors as its measurements. They are Return on Asset as profitability, Quick Ratio as liquidity, and Debt to Equity Ratio as solvability. Company's growth only has one measurement, that is sales growth. The data was analyzed by logistic regression with going concern audit opinion as its dependent variable. The result were showing that only solvability has positive influence toward going concern audit opinion, while the rest do not have influence toward going concern audit opinion.*

*Keywords: profitability, liquidity, solvability, audit opinion, going concern audit opinion*