

## **ABSTRACT**

*Going concern audit opinion is an audit opinion given by the auditor to a company whose business continuity is in doubt. The going concern audit opinion appears as a warning to companies and users of financial statements as consideration in making decisions.*

*This study aims to determine the simultaneous and partial effect of debt default, activity ratio, and bankruptcy prediction on going concern in retail trading sub-sector companies listed on the Indonesia Stock Exchange (IDX) in 2016-2020.*

*The method used is quantitative. The sampling technique in this study used purposive sampling which resulted in 16 samples of companies within a period of 5 years, as many as 80 data samples. The analytical method used is logistic regression analysis which is processed using IBM SPSS version 26 as a statistical and hypothesis testing tool.*

*Based on the results of this study, it was found that simultaneously debt default, activity ratio, and bankruptcy prediction had an effect on going concern acceptance. Then partially debt default and activity ratio have no effect on going concern, while bankruptcy prediction has a significant negative effect on going concern.*

*Suggestions for further writers are to add years of research, add other variables besides the variables in this study, and if using the same variables as this research, it is expected to use other proxies to see the results of the study from another point of view. For companies, the results of this study can be used as evaluation material. For investors, the results of this study can be used as information for making investment decisions.*

***Keywords: debt default, activity ratio, bankruptcy prediction, going concern audit opinion***