

## **ABSTRACT**

The purpose of this study is to provide empirical evidence about factors that influence going concern audit opinion on retail sub-sector companies listed on the Indonesia Stock Exchange during period 2020 – 2023. The population on retail sub-sector companies listed on the Indonesia Stock Exchange was used as the research subject. A total of 72 samples were selected through purposive sampling method. Company liquidity is measured by current ratio, leverage by debt-to-equity ratio, and company growth by sales growth. The proposed hypothesis was tested using logistic regression analysis. The result shows that leverage significantly affects going concern audit opinion, but firm growth and liquidity do not. The results provide new insights in understanding how going concern audit opinion changes in the retail subsector. They also provide a basis for further research on other components that may affect audit opinion

**Keywords:** Company Growth; Going Concern Audit Opinion; Leverage; Liquidity; Retail Sub-Sector Companies