

## **ABSTRACT**

*The Effect of Company Size, Company Growth and Financial Condition on Going Concern Audit Opinions (Technology Companies Listed on the Indonesia Stock Exchange Period 2017 – 2021)*

*Egrasia Salsabila Suwanto<sup>1)</sup>, Irma Paramita Sofia<sup>2)</sup>, Farhan Ady Pratama<sup>3)</sup>*

*1) Students of the Accounting Study Program, Pembangunan Jaya University*

*2) Lecturer in the Accounting Study Program, Pembangunan Jaya University*

*3) Lecturer in the Accounting Study Program, Pembangunan Jaya University*

*The development and survival of a company is the most important for parties who have an important role in the company, especially investors. Investors will invest their capital to fund the running of a company. When investors are going to invest in a company, investors need to see and analyze the company's financial condition in advance, especially regarding the development and going concern of the company. This study aims to analyze the effect of company size, company growth and financial condition on going concern audit opinion. The sample used in this research is technology sector companies listed on the Indonesia Stock Exchange in 2017-2021. The type of data used is secondary data obtained from [www.idx.co.id](http://www.idx.co.id). Samples were taken by purposive sampling method. The method used to analyze this research is panel data analysis method.*

*Keywords: Company size, company growth, financial condition, going concern audit opinion.*

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