

## **ABSTRACT**

*This study aims to analyze the impact of audit quality and profitability on the acceptance of going concern opinions. The independent variables used in this study are audit quality and profitability, while the dependent variable used is going concern audit opinion.*

*The sample used in this study is a manufacturing company listed on the Indonesia Stock Exchange in 2020-2021. Purposive sampling method was used as a sampling method by using certain criteria with a total sample of 268 samples. Logistic regression analysis was used as an analytical method using the SPSS version 25 statistical software.*

*The results showed that the audit quality variable had no significant effect on going concern audit opinions. The profitability variable has a significant negative effect on going concern audit opinions.*

*Keywords: Audit quality, profitability, going concern audit opinion.*