

## ***ABSTRACT***

*This study aims to examine the effect of bankruptcy prediction on going concern audit opinion with firm growth as a moderating variable. Going concern audit opinion acts as the dependent variable, while bankruptcy prediction proxied by Altman Z-Score is the independent variable. This study also uses firm size as a control variable and firm growth proxied by sales growth ratio as a moderating variable.*

*The data used in this study are secondary data obtained from the financial statements of companies in the mining sector listed on the Indonesia Stock Exchange (IDX) during the period 2021-2023. The research sample was selected using the purposive sampling method, resulting in 34 companies with a total of 102 annual reports. Data analysis was conducted using logistic regression and moderated regression analysis (MRA) test.*

*The results of this study indicate that bankruptcy prediction, as measured by the Altman Z-score, has a negative effect on the going concern audit opinion. Meanwhile, firm growth proxied by sales growth ratio is unable to moderate the relationship between bankruptcy prediction and going concern audit opinion.*

*Keywords: Bankruptcy prediction, going concern audit opinion, firm growth.*