

ABSTRACT

The business continuity prediction of an entity contained in a going concern audit opinion is a major concern for auditors and shareholders. When economic conditions are uncertain, investors expect the auditor to provide an early warning of corporate financial failures and audit opinions issued by the auditor on financial statements. become one of the considerations for investors in making investment decisions.

This study aims to analyze the acceptance of going concern audit opinion through several factors, namely, financial conditions, company growth and debt default. The population of this study is mining companies listed on the Indonesia Stock Exchange in 2013-2017. In analyzing the influence between independent and dependent variables, logistic regression analysis was used.

The results of this study provide empirical evidence that simultaneously, the variable financial condition of the company, company growth, and debt default have a significant effect on the acceptance of going-concern audit opinion. Partially the variable financial condition of the company with positive direction, growth of companies with positive direction, debt default with positive direction.

Keywords: *Corporate Financial Condition, Company Growth, Debt Default, Going Concern Audit Opinion.*