

ABSTRACT

The problems of bankruptcy cases that occurred in Indonesia and overseas is the failure of auditors to assess company's ability within maintain business continuity. The investors demand the auditor to more able give an early warning about the company prospects. Accordingly, they can making decision appropriately. This research aims to examine the effect of debt default, audit lag, financial condition, and prior opinion to the acceptance going concern of audit opinion both simultaneously and in partically.

This research is a descriptive verification and causality. The population in this research are mining companies listed in the Indonesia Stock Exchange periods 2012-2015. By using purposive sampling, sample this research consist of 10 companies. Data analysis method in this research is regression logistic with statistical software SPSS 24.

The result of this research periode empirical evidence that simultaneously, variable debt default, audit lag, financial condition, and prior opinion significantly influence to the acceptance going concern of audit opinion. In partically debt default with a positive direction, audit lag with a positive direction, financial condition with negative direction, and prior opinion with a positif direction has no significant effect the acceptance going concern of audit opinion.

Keyword : *debt default, audit lag, financial condition, prior opinion and acceptance of audit opinion going concern*