

ABSTRACT

Going Concern is an entity's business continuity and assumptions in a company's financial reporting, so that if the business entity experiences a bad condition, the business entity is in trouble. The company must have the ability to maintain operational continuity in the present and continue its business in the future. Going Concern Audit Opinions are opinions issued by auditors if the company is doubtful in maintaining the continuity of its business entity.

This study aims to examine whether debt default, audit period, opinion shopping, and audit opinion of the previous year simultaneously and partially affect the acceptance of going-concern audit opinion in mining sector companies listed on the Indonesia Stock Exchange in 2013-2017. This research uses quantitative methods. A total of 50 samples were obtained using purposive sampling method. In analyzing the effect of independent variables with the dependent variable, logistic regression analysis was used using IBM SPSS Statistics version 23.

Based on the results of the study, the variable debt default, audit tenure, opinion shopping, and previous year's audit opinion simultaneously influence the acceptance of going concern audit opinion. Partially, the audit opinion variable of the previous year had a positive effect on the acceptance of going concern audit opinion. While other variables do not significantly influence the acceptance of going-concern audit opinion.

For the future researcher can expand the research object by re-entering variables that have no effect in this study or adding other variables. For companies, the results of this study can be used as evaluation material for improvement or development. For investors, the results of this study can be used as information for decision making.

Keywords: Going Concern, Going Concern Audit Opinion, Debt Default, Audit Tenure, Opinion Shopping, Previous Year Audit Opinion.