

ABSTRACT

Going concern audit opinion is the opinion issued by the auditor to evaluate whether there is doubt about the company's ability to maintain its survival.

This study aims to determine the effect of financial distress (FD), leverage (DER), and audit quality (KA) on the provision of going concern audit opinion on mining companies listed on the Indonesia Stock Exchange (BEI) in 2013-2018. The data used in this study were obtained from financial reports and annual reports.

The population in this study is mining companies. The sample selection technique used was purposive sampling and obtained 7 companies with the study period 2013 - 2018. The method of analysis in this study was logistic regression analysis using SPSS software version 23.

The results showed that simultaneous financial distress (FD), leverage (DER), and audit quality (KA) significantly influence the going concern audit opinion. and partially, financial distress (FD) and audit quality (KA) have no significant effect on giving going concern audit opinion, and leverage (DER) has a significant effect on giving going concern audit opinion.

Keywords: Financial Distress, Leverage, Audit Quality, Going Concern Audit Opinion.