

ABSTRACT

Going concern audit opinion is an opinion issued when the auditor assesses that there is doubt in a company / business entity being audited to maintain its business continuity. Going concern audit opinion can also mean a signal for the company to increase its awareness due to an indication that the company will experience bankruptcy in the short term.

The independent variables in this study are debt default, audit quality, financial condition and company growth on going concern audit opinion acceptance of mining sector companies listed on the stock exchange in 2015-2018.

This study aims to examine the effect of debt default, audit quality, financial condition and company growth on going concern audit opinion by auditors. In addition, it is also to determine the simultaneous and partial between debt default, audit quality, financial condition and company growth on going concern audit opinion.

The population in this sample is the mining sector companies listed on the Indonesia Stock Exchange in 2015-2018. The analytical method used is a descriptive statistical test and logistic regression analysis using SPSS software. The sample selection technique used purposive sampling and obtained 14 mining companies with a four-year research period, namely 2015-2018 so that there were 56 samples in this study.

The results of this study indicate that debt default, audit quality, financial condition and company growth simultaneously influence the provision of going concern audit opinion. Partially, financial conditions have a positive effect on going concern audit opinion acceptance, inversely proportional to debt default, audit quality and company growth that do not affect going concern audit opinion.

Keywords: *Debt Default, Audit Quality, Financial Condition and Company Growth*