

ABSTRACT

Going concern audit opinion is an opinion issued by an auditor to evaluate by taking into account the financial condition of whether there are doubts or doubts about the company to maintain its business continuity in the long term. Going concern audit opinion is a major concern for the company because there are indications that the company will experience bankruptcy in the short term.

This study aims to determine the effect of managerial ownership, disclosure, and debt default on the acceptance of going concern audit opinions in coal mining sector companies listed on the Indonesia Stock Exchange for the 2016-2020 period, both simultaneously and partially.

This research uses quantitative methods. The sampling technique in this study used a purposive sampling technique which obtained 13 companies in the coal sub-sector mining sector within 5 years of the research period, in order to obtain a total of 65 samples. The analytical method used in this research is logistic regression analysis using IBM SPSS statistics version 26 software.

The results of this study indicate that managerial ownership, disclosure, and debt default have a simultaneous effect on the acceptance of going concern audit opinions. Partially managerial ownership and disclosure have no significant effect on the acceptance of going-concern audit opinion while debt default has a significant positive effect on the acceptance of going-concern audit opinion.

Suggestions for auditors to maintain credibility, integrity, and professionalism. For investors in making investment decisions to consider if they want to invest by looking at business continuity. For companies to evaluate the company's performance and pay attention to the symptoms of going concern in the company.

Keywords: *managerial ownership, disclosure, debt default, audit opinion going concern*