

## **ABSTRACT**

*A going concern audit opinion is an opinion given by the auditor if the company can not maintain the survival of an entity. A going concern audit opinion can be used as an early warning for users of financial statements to avoid mistakes in decision making, especially in terms of investing. This will certainly affect the business continuity of the entity in the future.*

*This study aims to determine the variables of leverage, profitability, company growth, and previous year's audit opinion. In addition, this study also aims to determine the effect of variable leverage, profitability, company growth, and previous year's audit opinion. In addition, this study also aims to determine the effect of leverage, profitability, company growth, and previous year's audit opinion on the acceptance of a going concern audit opinion in the mining sector listed on the Indonesia Stock Exchange for the 2013-2016 period. Data collection method in this study uses secondary data sources in the form of annual mining sector financial report documents listed on the Indonesia Stock Exchange (IDX) for the 2013-2016 period. This study uses purposive sampling with a total sample of 16 companies. The method of analysis in this study uses logistic regression method with SPSS 21 statistical software.*

*Based on the test results, variable leverage, profitability, company growth, and previous year's audit opinion simultaneously have a significant effect on the acceptance of going concern audit opinion. Partially it can be concluded that profitability has a significant negative effect on the acceptance of going concern audit opinion. While the previous year's audit opinion has a significant positive effect on the acceptance of going concern audit opinion. Then the leverage variable and company growth do not have a significant effect on the provision of going concern audit opinion.*

*Based on these results, companies and investors need to pay attention to the composition of the company's profitability level and pay attention to the opinions in the previous year as a reference for future improvement of the company. So that companies can convince shareholders, and investors can minimize risk when investing.*

**Keywords:** *Leverage, Profitability, Corporate Growth, Previous year's audit opinion, and Going Concern Audit Opinion*