

ABSTRACT

Going Concern is the survival of a business entity and assumptions in financial reporting of a business, so that if a business entity experiences the opposite condition then the business entity becomes problematic. These assumptions make the company must have the ability to sustain its operations operationally in the present, and can continue its business in the future. Going Concern Audit Opinion is an opinion issued by the auditor to ascertain whether the company can maintain its business continuity.

The gross domestic growth of mining sector companies experienced a significant decline in 2015. This gives a sign that a decrease in the level of consumption of a product in a country will have a negative impact on the reduced revenue generated by the mining sector so that it can trigger the occurrence of going concern audit opinion.

This study aims to examine the effect of auditor reputation, profitability, leverage, and company growth on the acceptance of going concern audit opinion on mining sector companies listed on the Indonesia Stock Exchange in 2013-2017.

The sampling method uses purposive sampling method with a total sample of 35 companies and a research period of 5 years so that the number of sample units is 175 data. In analyzing the influence of the independent variables dependent, logistic regression analysis was used using IBM SPSS Statistics version 23 software.

Based on the results of the study, the auditor reputation variable, profitability, leverage, and company growth simultaneously have a significant effect on the acceptance of the going concern audit opinion, where the auditor's reputation, profitability, leverage, and company growth can influence the going concern audit opinion. Partially, the results of auditor reputation and profitability variables are affected with negative results on the acceptance of going-concern audit opinion. While the leverage variable and company growth have no significant effect on the acceptance of going-concern audit opinion.

Keywords; *Going Concern, Leverage, Going Concern Audit Opinion, Company Growth, Profitability, Auditor Reputation.*