

## **ABSTRACT**

*Going concern is a business entity's ability to operate or maintain business continuity for a certain period of time in the sense that bankruptcy will not occur in the future. The company must have the ability to sustain its business both operationally and financially in the present and in the future. Going concern audit opinion is the opinion issued by the auditor for a company if the company is doubtful in maintaining business continuity.*

*This study aims to determine the effect of audit tenure, debt default and previous year's audit opinion simultaneously and partially influence the acceptance of going-concern audit opinion on mining sector companies listed on the Indonesia Stock Exchange in 2014-2018.*

*This research uses quantitative methods. A total of 65 samples were obtained using the purposive sampling method. The analytical method uses logistic regression analysis. The hypothesis in this study was tested using IBM SPSS Statistics version 25 software.*

*Based on the results of the study, the variable debt default, audit tenure, and previous year's audit opinion simultaneously influence the acceptance of going-concern audit opinion. Partially, the variable debt default and audit opinion of the previous year have a negative effect on the acceptance of going concern audit opinion. While the audit tenure variable does not significantly influence the acceptance of going concern audit opinion.*

*Future studies can expand the object of research by entering variables that are not contained in this study or re-testing variables that have no effect on this study. For companies, the results of this study can be used as evaluation material for performance improvement. For investors, the results of this study can be used as one of the information in making decisions.*

*Keywords: Going Concern, Going Concern Audit Opinion, Audit Tenure, Debt Default, Previous Year Audit Opinion.*