

ABSTRACT

Financial statements are reports that present information about the company's economic conditions in a certain period consisting of balance sheets, income statements, statements of changes in equity, statements of cash flows, and notes to financial statements. Financial statements are prepared and presented by management with the intention of being a tool that can be used by stakeholders in making decisions, both from the company's internal parties or external parties

The purpose of this study was to determine whether Profitability, Leverage, Company Growth, and Going Concern Audit Opinion have a simultaneous and partial effect on mining sector companies listed on the Stock Exchange in the 2014-2018 period.

The research method used is a quantitative method with the type of descriptive verification research and causality. The data used uses the financial statement data obtained from the Indonesia Stock Exchange for the period 2014-2018. The statistical tests used are descriptive statistics, logistic regression analysis, statistical hypotheses by assessing the feasibility of the regression model, the Fit model, the coefficient of determination (R^2), simultaneous (F test), partial (T test).

Based on the results of the Profitability, Leverage and Company Growth research on Going Concern Audit Opinions on Mining companies listed on the Indonesia Stock Exchange in 2014-2018 significantly influence with a significant value of 0,000 whose value is less than 0.05. Profitability, Leverage and Company Growth on Going Concern Audit Opinion have a simultaneous effect based on the results of Nagelkerke R Square of 0.847 and partial effect based on the results of the Omnibus Test Of Coefficient Model the significant value of the size of the company produces a significant value of 0.016, which means smaller than the significance of 0.05. Company Growth on Going Concern Audit Opinion on Mining companies listed on the Indonesia Stock Exchange in 2014-2018 has no partial effect based on the results of the Omnibus Test Of Model Coefficient, the significant value of the company size produces a value greater than 0.05 which has a value of 0.684.

From the results of the discussion the researcher can conclude that company growth influences the going concern audit opinion on mining companies listed on the Indonesia Stock Exchange in 2014-2018. However, the profitability and leverage variables do not have an influence on going concern audit opinion, but simultaneously profitability, leverage and company growth have an influence on going concern audit opinion on mining companies listed on the Indonesia Stock Exchange in 2014-2018

Keywords: Profitability, Leverage, Company Growth, Going Concern Audit Opinion