

ABSTRACT

Going Concern is the survival of business entities, and assumptions in financial reporting of a business, and when business entities experience conditions that are not supposed to be, the business entity is said to be in trouble. Going Concern Audit Opinion is an opinion or opinion given by the auditor to ascertain whether a business entity can maintain its business continuity.

This research was conducted to analyze the acceptance of going-concern audit opinion using audit tenure, disclosure, financial distress, and audit opinion factors the previous year, with studies on mining sector companies listed on the Indonesia Stock Exchange in the period 2013-2017. This study uses quantitative methods. The purposive sampling technique was used in this study, with the final results obtained as many as 160 samples. To analyze the effect of independent variables dependent logistic regression analysis was used using IBM SPSS Statistics version 23 software.

Based on the results of the study, the audit tenure, disclosure, financial distress, and audit opinions of the previous year simultaneously had a significant effect on the acceptance of the going concern audit opinion by 62%. Partially, the results of the previous year's financial distress and audit opinion variables have a positive direction towards the acceptance of going-concern audit opinion, while the audit tenure and disclosure variables have no significant effect on the acceptance of going-concern audit opinion.

Keywords: Going Concern, Going Concern Audit Opinion, Audit Tenure, Disclosure, Financial Distress, Previous Year Audit Opinion