

ABSTRACT

Going concern is an accounting assumption where a business entity is considered to be able to maintain its business activities in the long term and there is no liquidation in the short term. If the company is considered to have doubts in maintaining the continuity of its business, the auditor will provide a going concern audit opinion and that opinion can help investors to make decisions.

This research was conducted to find out the simultaneous and partial influence between company growth, prior opinion, debt default and opinion shopping on the acceptance of going concern audit opinion on mining sector companies listed on the Indonesia Stock Exchange in 2013-2017.

Testing the hypothesis in this study was tested using descriptive statistical analysis and logistic regression analysis by testing the overall model fit test, model summary, simultaneous testing and partial testing. A total of 120 samples of mining sector companies were obtained by purposive sampling technique, namely companies that were consistently listed on the IDX in 2013-2017 and companies that had at least one loss.

The results of this study indicate that company growth variables, prior opinion, debt default and opinion shopping simultaneously have a significant effect on the acceptance of going-concern audit opinion. Partially, debt default and opinion shopping does not have a significant effect, while the growth of companies has a significant negative effect and prior opinion has a significant positive effect on the going concern audit opinion.

Based on the results of the study, the authors provide suggestions that the auditor consider prior opinion and the growth of the company to consider giving the going concern audit opinion the following year.

Keywords: *Going Concern, Company Growth, Prior Opinion, Debt Default and Opinion Shopping*