

ABSTRACT

A company that has the opportunity to get an audit opinion going concern from an independent auditor is if the company experiences a business setback in the form of consecutive losses. The difficulty in predicting the survival of a company is a problem that often arises so that many auditors experience a dilemma between morals and ethics in providing going concern opinions. The auditor is responsible for assessing whether there is serious doubt about the company's ability to maintain its survival (going concern) in a period of time not more than one year from the date of the audit report. The factors that influence audit opinion going-concern are disclosure, financial condition, growth of company, and firm size.

The purpose of this research is to find out and obtain empirical evidence simultaneously and partially regarding The Effect of Disclosure, Financial Condition, Growth of Company, and Firm Size on The Audit Opinion Going Concern (Studies on Mining Companies Listed on the Indonesia Stock Exchange in the 2016-2019 Period).

This type of research is descriptive. The population in this study are mining sector companies listed on the Indonesia Stock Exchange (BEI) for the period 2016-2019. The sampling technique used in this study is the technique Non Probability Sampling in which 33 companies were selected as respondents. The data processed is secondary data through the Indonesia Stock Exchange (BEI) website. The data analysis method used to determine the relationship between variables is logistic regression.

The results show that disclosure, financial condition, company growth and company size simultaneously affect going concern audit opinion. While partially financial condition has a negative effect on going concern audit opinion. Disclosure, company growth and company size have no effect on going concern audit opinion.

This research is expected to add insight and knowledge about the factors that influence going concern audit opinion, besides this research can be used as insight to predict going concern audit opinion which is influenced by disclosure, financial condition, company growth and company size. Therefore, it is expected to conduct further research on disclosure, financial condition, company growth and company size, the influence of variables on going concern audit opinion.

Keywords: *Disclosure, Financial Condition, Growth of Company, Firm Size, Going Concern*

