

ABSTRACT

Going concern audit opinion is the opinion given by the auditor when the company is in doubt to maintain its viability in the future. This opinion is important information for users of financial statements, especially for investors who make decisions in investing because this is a warning that there are indications that the company will go bankrupt.

The purpose of this study was to determine simultaneously and partially the effect of company growth, debt default, liquidity and opinion shopping on the provision of going concern audit opinions to mining sector companies listed on the Indonesia Stock Exchange in 2016-2020.

This study uses quantitative methods. The purposive sampling technique used in this study was to obtain a sample of 34 companies or 170 data samples. The population in this study are mining sector companies listed on the Indonesia Stock Exchange in 2016-2020. Data collection uses secondary data sources from the annual financial statements of mining sector companies listed on the IDX for 2016-2020. The analytical method of this research is logistic regression analysis using IBM SPSS Statistics version 25 software.

Based on the results of this study, company growth, debt default, liquidity and opinion shopping have a simultaneous effect on the provision of going concern audit opinions. Partially, liquidity has a negative effect on going concern audit opinion. Company growth, debt default and opinion shopping have no partial effect on going concern audit opinion.

Based on these results, investors are advised to pay attention to the level of liquidity or the company's ability to meet its short-term obligations to minimize the risk of indications of bankruptcy before investing in investing. For further research, to obtain good results, it is recommended to change the period of the object of research and add other indicators.

Keywords: *Audit Opinion Going Concern, Company Growth, Debt Default, Liquidity and Opinion Shopping.*