

ABSTRACT

One form of management responsibility for companies to use the resources entrusted to management is financial statements. This is because the financial statements reflect the company's status and can describe the continuity of the company's operations. The company's going concern is usually related to the ability of management to manage the company to avoid all problems and difficulties that can threaten the survival of the company. Going concern is the assumption that an entity or company will use an asset for a long time and generate profits from the asset, unless there is evidence to the contrary. Going concern audit opinion is an opinion issued by the auditor to determine whether the company can maintain its company. A business continuity is always associated with the ability of management to manage the company well.

This study aims to determine the effect of Financial Conditions, Disclosure, and Leverage either simultaneously or partially on Going Concern Audit Opinions in Coal Mining Sub Sector Companies Listed on the Indonesia Stock Exchange for the 2016-2019 period.

The method of this research is quantitative sampling technique in this study using purposive sampling technique which obtained 18 research samples with an observation period of 4 years in order to obtain 72 sample units. The data analysis method used in this research is logistic regression analysis.

Based on the results of this study, it shows that financial condition, disclosure, and leverage simultaneously affect going concern audit opinion. While partially financial condition has no effect on going concern audit opinion, disclosure has no effect on going concern audit opinion, and leverage has a negative effect on going concern audit opinion.

Keywords : *financial condition, disclosure, leverage, and going concern audit opinion*