

ABSTRACT

World economic crisis and the decreasing of the oil price causes the growth of gross domestic product of mining companies in Indonesia have fallen as well. This caused some of the companies in this industry experienced bankruptcy due to the lack of trust issue in investor to provide the investment to the company and caused the auditor provide a going-concern audit opinion of the company because the company cannot maintain the survival of the company.

The purpose of this research is to know the influence of Corporate Financial Conditions, Previous Audit Opinions and Leverage both simultaneously and partially towards the provision of Going Concern Audit Opinions on Mining Companies listed on the Indonesia Stock Exchange for the period 2013-2017.

The population in this research is the companies that consistently listed on Indonesia Stock Exchange over the period 2013 – 2017. The sampling technique in this study used Purposive Sampling techniques which obtained 33 companies that consistently listed on Indonesia Stock Exchange within 5 years. The analysis method used in this study is Logistic Regression Analysis using SPSS 23.0 software.

The result showed that variable Corporate Financial Conditions, Previous Audit Opinions and Leverage simultaneously influence the Going Concern Audit Opinion. While the Corporate Financial Condition variable measured using the Revised Altman Z-score indicator, partially influences in negative score. The Previous Audit Opinion variable measured using the dummy variable positively influences Going Concern Audit Opinion. Leverage variable measured using Debt to Total Asset not influences Going Concern Audit Opinion.

Based on the results of this study it is expected to be used by companies to be able to improve the company's financial performance so that the financial condition of the company becomes stable and can reduce the provision of Going Concern audit opinion.

Keywords: Corporate Financial Conditions, Audit Opinions, Leverage, Going Concern Audit Opinions.