

## **ABSTRACT**

*Going concern audit opinion is the opinion issued by the auditor on the comparative doubt of the company in maintaining qualification. The audit opinion will be a warning to the company because it will show bankruptcy in the short term.*

*The independent variables in this study are debt default, liquidity, disclosure, and audit tenure. This study aims to determine the effect of Debt default, Liquidity, Disclosure, and Audit tenure on giving a Going concern Audit Opinion to mining companies listed on the Indonesia Stock Exchange in 2016-2018.*

*This study aims to determine the effect of debt default, liquidity, disclosure, and tenure audit on going concern audit opinion. In addition, to determine the simultaneous and partial effect between debt default, liquidity, disclosure, and audit tenure on the provision of going concern audit opinion.*

*The population in this sample are mining sector companies listed on the Indonesia Stock Exchange in 2016-2018. The analytical method used is descriptive statistikal testing and logistik regression analysis using SPSS software. The sample selection technique used purposive sampling and obtained 91 mining companies with a four-year research period namely 2016-2018 so that there were 87 samples in this study.*

*The results of the study indicate that debt default, liquidity, disclosure and audit tenure simultaneously influence the giving of going-concern audit opinion. Liquidity variable has a significant negative effect on giving going-concern audit opinion. Debt default, disclosure, and audit tenure variables did not significantly influence the going concern audit opinion.*

*Keywords: audit tenure, debt default,, disclosure, going concern opinion, and liquidity.*