

ABSTRACT

Going concern audit opinion is an opinion given by the auditor when there is material uncertainty regarding the ability of an entity (company) to maintain its business continuity. Companies with poor financial conditions are at great risk of getting this opinion, this can affect the company's survival and cause concern for stakeholders, such as investors, creditors, and regulators.

The purpose of this study was to determine the effect of company growth, profitability, and solvency simultaneously and partially on going concern audit opinion acceptance in mining sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2017-2024.

This research uses quantitative methods with the data taken is secondary. The population in this study are mining sector companies listed on the Indonesia Stock Exchange in 2017-2024. The sampling method used purposive sampling method and obtained 37 research samples. The analysis method used is logistic regression analysis using IBM SPSS 23 as a statistical test tool and hypothesis.

The results of this study indicate that the variables of company growth, profitability, and solvency simultaneously affect the acceptance of going concern audit opinion. Partially, company growth has no effect, while profitability has a negative effect and solvency has a positive effect on going concern audit opinion acceptance.

Based on the research results, the authors suggest that auditors consider company growth and solvency as a whole in the process of determining going concern audit opinion in the future.

Keywords: *Going Concern Audit Opinion, Company Growth, Profitability, Solvency*