

ABSTRACT (in English)

Going concern is one of the important concepts of accounting about the circumstances in which a company can remain in operation for the foreseeable future, which is influenced by financial and nonfinancial circumstances. Failure to keep going concern can threaten every company, mainly due to bad management, economic fraud and changes in macroeconomic conditions such as rising currency exchange rates and sharp inflation due to high interest rates. This study aims to determine the effect of unearned revenue, working capital turnover (WCTO), investment cash flows and interest expenses on going concern with financial distress as an intervening variable on property companies listed on the BEI. The population in this study were all property companies listed on the BEI in 2011 - 2016 while the sample of this study using non probability sampling with purposive sampling so that produced 34 sample companies. Based on the results of multiple linear regression analysis, the first linear regression result of this study concludes that: unearned revenue has a negative and significant effect on financial distress whereas WCTO variable, investment cash flow and interest expense do not have an effect on financial distress. The second linear regression result of this research concludes that: financial distress, WCTO and interest expense have positive and significant effect to going concern, while unearned revenue and investment cash flow have no effect on going concern. The findings in this study is that high unearned revenue will provide liquidity for the company so that the company does not experience financial distress, besides that high unearned revenue can fulfill the company's operational activities including interest expense so as to maintain the property company in going concern condition.

Keywords: *Unearned revenue, Working capital turnover, Investment Cash Flow, Interest Expense, Financial distress, Going concern.*