

## ABSTRACT

*Title : The Effect of Audit Quality, Debt Default, and Profitability on Going Concern Audit Opinion (Study of Mining Companies Listed on the Indonesia Stock Exchange for the 2014-2018 Period)*

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*The going concern business assumption shows that business entities can maintain long-term business continuity. Auditors have an important role in bridging the interests of investors, creditors, and other users of financial statements as users of financial statements and the interests of companies as providers of financial statements. This study aims to analyze the effect of audit quality, debt default, and profitability on going concern audit opinions on mining companies listed on the Indonesia Stock Exchange in 2014-2018. The number of samples used in this study were 175 data obtained from 35 companies with a purposive sampling technique. Data analysis method in this research is binary logistic regression analysis. The results showed that; (1) audit quality, debt default, and profitability simultaneously affect going concern audit opinion, (2) audit quality partially negatively affects going concern audit opinion, (3) debt default has no partial effect on going concern audit opinion, and (4) Profitability has a partial negative effect on going concern audit opinion.*

*Keywords: Audit Quality, Debt Default, Profitability, Going Concern Audit Opinion.*