ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris tentang pengaruh profitabilitas, solvabilitas, pertumbuhan perusahaan dan reputasi KAP terhadap penerimaan opini audit *going concern.* Populasi dalam penelitian adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2017-2019. Sampel yang dikumpulkan menggunakan metode *purposive sampling*, sehingga diperoleh sampel sebanyak 15 perusahaan dengan jumlah data observasi sebanyak 45. Metode analisis yang digunakan dalam penelitian ini adalah regresi logistik. Hasil penelitian ini menunjukkan bahwa profitabilitas, pertumbuhan perusahaan dan reputasi KAP tidak berpengaruh terhadap penerimaan opini audit *going concern.* Sedangkan solvabilitas berpengaruh terhadap penerimaan opini audit *going concern.*

Kata Kunci: Opini Audit *Going concern,* Solvabilitas, Pertumbuhan Perusahaan, Reputasi KAP

ABSTRACT

This research aims to obtain empirical evidence about the effect of profitability, solvency, company growth and public accountants reputation (KAP) on going concern audit opinion acceptance. The population in this study are mining companies listed on the Indonesia Stock Exchange (BEI) in 2017-2019. Samples were collected using purposive sampling method, in order to obtain a sample of 15 companies with a total of 45 observation data. *The analysis method used in this research is logistic regression. The results of this research showed that profitability, company growth and KAP reputation have no effect on going concern audit opinion acceptance. Meanwhile, solvency has an effect on going concern audit opinion acceptance*

Keywords: *Going concern Audit Opinion, Profitability, Solvency, Company Growth, Public Accountants Reputation (KAP)*