

ABSTRACT

The audit opinion on the financial statements is one consideration for investors when making investment decisions. Essence of going concern contained in the company's balance sheet must reflect the value of the company to determine the existence and future. There are many factors that can affect the going concern audit opinion either positively or negatively. In previous research has done much research on the factors that affect the going concern opinion with varying results. The purpose of this study was to examine the influence of audit, audit tenure and earnings management on the going concern audit opinion on the companies listed on the Indonesian Stock Exchange.

Population in this research are manufacturing companies listed on the Indonesian Stock Exchange in the period 2010-2014 that 5 consecutive years to publish full financial statements that have been audited and published. Sample selection is done with purposive sampling. Based on certain criteria that determined the author, it obtained 29 samples with 145 observation data. The analysis used to test the hypothesis is the logistic regression analysis.

The results showed that the quality of audit has positive and significant impact on the going concern audit opinion, while audit tenure and earnings management not significantly affect the going concern audit opinion.

Keywords: quality audit, audit tenure, earnings management, and going concern audit opinion