

ABSTRACT

The purpose of this study is to examine the impact audit tenure and audit firm reputation on issued going concern opinion while mandatory audit firm is going. Many factor can affect going concern opinion both positively and negatively. Previous studies on going concern opinion found differrent results, so it need to be repeated to verify previous research on going concern opinion.

Samples were gathered from audit reports of 128 manufacturing companies that were listed in Indonesia Stock Exchange (IDX) during 2009-2011 reporting period. Research variables used were audit tenure, audit firm reputation, and going concern audit opinion. By using logistic regression analysis with SPSS 20 application, this study tried to examine the influence of the audit tenure and audit firm reputation on issued going concern opinion.

The results were as follows : (1) audit tenure does not significantly affect on issued going concern opinion, (2) audit firm reputation significantly affect on issued going concern opinion.

Keywords : audit quality, audit tenure, audit firm reputation, going concern opinion