

ABSTRACT

This study aims to examine the influence of auditor reputation, audit tenure, disclosure and opinion shopping to the auditors going concern opinion. Hypothesis (1) auditor reputation positively effect on the provision by the auditors going concern opinion. (2) audit tenure positively effect on the provision by the auditors going concern opinion. (3) disclosure positively effect on the provision by the auditors going concern opinion. (4) opinion shopping positively effect on the provision by the auditors going concern opinion.

Sample of this research used 75 manufacturing companies sample listed on Indonesian Stock Exchange (IDX) between 2008 to 2010. Samples was obtained by purposive sampling. Data were analyzed by logistic regression analysis.

The results showed that audit tenure, disclosure and opinion shopping affect the provision by the auditor's going concern opinion. Whereas auditor reputation has no effect on the provision by the auditors going concern opinion.

Keywords : Going concern opinion, auditor reputation, audit tenure, disclosure, opinion shopping.