

## **ABSTRACT**

*This study aims to analyze and provide empirical evidence of the influence of litigation, audit client tenure, auditor reputation, disclosure, company size, audit opinion prior and audit lag to the granting of going concern opinion by the auditor. Hypothesis (1) Litigation positively affect to the granting of going-concern audit opinion, (2) Audit client tenure negatively affect to the granting of going-concern audit opinion, (3) Auditor reputation positively affect to the granting of going-concern audit opinion, (4) Company size negatively affect to the granting of going-concern audit opinion, (5) Disclosure positively affect to the granting of going-concern audit opinion, (6) Prior year audit opinion positively affect to the granting of going-concern audit opinion, (7) Audit lag positively affect to the granting of going-concern audit opinion.*

*The research used 450 manufacturing companies listed on Bursa Efek Indonesia (BEI) from 2006-2011. Samples were selected using purposive sampling method. Data were analyzed by logistic regression analysis.*

*The result shows that the litigation, audit client tenure, auditor reputation, company size, disclosure and audit lag don't have effect to the granting of going-concern audit opinion. While prior year audit opinion affect to the granting of going-concern audit opinion.*

*Keywords : litigation, audit client tenure, auditor reputation, company size, disclosure, prior year audit opinion, audit lag and going-concern audit opinion*