

## **ABSTRACT**

*This study aims to determine the effect of audit quality, company's financial condition, audit opinion prior year, company's growth, and company size to the acceptance of going concern audit opinion.*

*The population of this research are manufactures companies that listed in Indonesian Stock Exchange between 2006 – 2010 which have been audited and published. The sample selection was done by purposive sampling method. Based on certain criteria that determined by the writer, hence obtained 90 samples. The method used to analyze the relationship between variables is the logistic regression.*

*After data analysis based on four models of financial condition, the result are audit quality, audit opinion prior year and company's growth does not significantly affect the acceptance of going concern audit opinion use either The Zmijeski Model, Altman Model, Revised Altman Model, and The Springate model. On the other hand, company size significantly affect the acceptance of going concern audit opinion in each models. Company's financial condition has the negative effect and significantly to the acceptance of going concern audit opinion when using The Zmijeski Model, The Revised Altman Model. While company's financial condition does not affect the acceptance of going concern audit opinion when using The Altman Model and The Springate Model.*

*Keywords : The Zmijeski Model, Altman Model, Revised Altman Model, The Springate model, audit quality, financial condition, audit opinion prior year, company growth, company size, going concern audit opinion.*