

ABSTRACT

This study aims to examine the factors that affect the going concern audit opinion to the company. Independent variables used in this study is the financial condition of the company, the previous year's audit opinion, the company's growth, quality audits, gender diversity on the board of directors, gender diversity on the board of commissioners and gender diversity on the audit committee, while the dependent variable is a going concern audit opinion.

The population in this study is a non-financial companies listed on the Indonesia Stock Exchange in 2010-2012. Sampling was done by purposive sampling method. Based on purposive sampling method, samples obtained by 39 companies. The method of analysis used to test the effect of independent variables on the dependent variable is the logistic regression.

The results showed that the previous year's audit opinion is a positive significant effect on the going-concern audit opinion. While the company's financial condition, company's growth, quality audits, gender diversity on the board of directors, gender diversity on the board of commissioners and gender diversity on the audit committee does not affect the going concern audit opinion.

Keywords: going concern audit opinion, financial condition of the company, previous year's audit opinion, company's growth, quality audits, gender diversity, board of directors, board of commissioners, audit committee.