

ABSTRACT

This research is aimed to know the influence of audit quality, growth companies, audit lag, opinion shopping and financial condition on the probability of receiving going concern opinion. This research uses secondary data got from annual report published in internet at the official website of Indonesia Stock Exchange www.idx.co.id and data from Indonesia Capital Market Dictionary (ICMD). The samples of the research are manufature enterprises registered in Indonesia Stock Exchange from 2008-2014. This research uses purposive sampling resulting of 23 enterprises becoming the sample of the research. The hypothesis is examined by using regresion logistic.

The result of the data examination shows that audit quality and financial condition has significant influence towards going concern audit opinion. Growth companies, audit lag and opinion shopping do not influence going concern audit opinion. Based on the result of the research, the researcher suggest following research to add research variable which is related to going concern adit opinion, the sum of research sample and research year.

Keywords: Going-Concern, Audit Quality, Growth Companies, Audit Lag, Opinion Shopping, Financial Condition