

## **ABSTRACT**

*This research aims to find empirical evidence regarding the factors that may affect the auditor consideration in the assessment of the company's going concern, namely the audit quality, the financial condition of companies, previous audit report, sales growth.*

*Research carried out by using 44 samples of manufacturing firms listing on the Stock Exchange during the years 2005-2009. Logistic regression analysis is used as a technique in this study to examine hypothesis.*

*The results of this study indicate that the four independent variables that can affect the simultaneous publication of going-concern audit opinions. Partially, financial condition and previous audit report impact on going-concern audit opinion, while audit quality and sales does not affect the going concern audit opinion.*

*Keyword: audit quality, financial condition, previous audit report, sales growth, going concern audit opinion*