

ABSTRACT

At this time, the auditor began his responsibilities are required to disclose information that isn't limited to things that are revealed in the financial statements, but also must disclosure information such as the existence and continuity of the entity. Auditors are expected to not only examine the financial statements or detect fraud, but also able to predict and assess the ability of companies in the hold of his life

This research aims to examine the influence of audit quality, financial condition, earning management and corporate governance mechanisms (institutional ownership, managerial ownership, independent commissioner) on acceptance of going-concern audit opinion. The samples of this research are manufacturing company that listed in Indonesia Stock Exchange in the period 2008-20010. Population of this research is 147 companies. Research sample amounts to 24 companies selected with purpose sampling method, with observation period of 3 years. The method that been used to analyses the correlation between variable are logistic regression method.

The results showed that financial condition and institutional ownership are significantly affect the going concern audit opinion. But audit quality, earnings manajemen, mangerial ownership, independent commissioner have no relation with the acceptance of going concern.

Keywords: Going concern, audit quality, the financial condition, corporate governance mechanism, institutional ownership, managerial ownership, independent commissioner