

## ABSTRAC

*This research is aimed to know the influence of debt default, auditor quality, financial condition of company, opinion shopping, audit lag, and audit opinion prior year 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](http://www.idx.co.id) and data from Indonesia Capital Market Dictionary (ICMD). The samples of the research are manufacture enterprises registered in Indonesia Stock Exchange from 2007-2009. This research uses purposive sampling resulting of 28 enterprises becoming the sample of the research. The hypothesis is examined by using regresion logistic.*

*The result of the data examination shows that debt default, financial condition of company and audit opinion prior year has significant influence towards going concern audit opinion. Debt default, auditor quality, opinion shopping, audit lag 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 adit opinion, debt default, auditor quality, financial condition, opinion shopping, audit lag and audit opinion prior year*