

ABSTRACT

This research is aim to emprirically examines the influences of auditor quality, liquidity, profitability and solvability to the Going Concern Auditing Opinoin (GCAO).

This research's populations are 104 listed manufactures companies in Bursa Efek Indonesia (BEI) in 2007, 2008, and 2009. This research samples were 74 companies or 222 observation data which had close by purposive sampling. The data which used is secondary data that acquired from Bursa Efek Indonesia and it was analyzed by logistic regression.

The result proving that the auditor quality and solvability have significant and positive influence to the going concern opinion, the profitability have signifcat and negative influence to the going concern opinion, whereas the liquidity have no significant and negatives influence to the going concern.

Key words : Going concern audit report, auditor quality, liquidity, profitability and solvability,