

## **ABSTRACT**

*This Research aims to analyze factors than can impact to opinion of going concern audit. Factors that can be considering for auditor giving opinion of going concern by seing internal factors, likes quality of audit that relating to auditor performance to decide opinion of going concern audit, previous year's opinion of going concern to decide next year's opinion, size of company where auditor is more interesting to give opinion of going concern to small company than big company, and ownership is also be considering to give opinion of going concern because ownership can make company survive when it gets financial crisis.*

*This research was doing by searching of data and by using 15 samples of manufacturing firms listing on the Stock Exchange during the years 2007, 2008, 2009. Logistic regression analysis is used as a technique in this study to examine hypothesis.*

*Based on testing of logistic regression, We could conclude that there was factors that could affect to opinion of going concern report, that was previous year's opinion of going concern and quality of audit, and the others variable likes size of company, institutional ownership, and managerial institutional ownership couldn't affect to it.*

*Keyword: Opinion of going concern audit, previous year's opinion of going concern, quality audit, size of company, institutional ownership, managerial ownership*