ABSTRACT

Going concern audit opinion disclosure indicates the conditions and events that cast doubt on the auditor, which is an indication that there is a risk of business continuity. Going concern opinion is not expected by the company because it would lead to loss of public confidence on the company’s image. This study aims to determine the effect of financial distress, auditor reputation, prior audit opinion, and audit lag on going concern opinion disclosure. This research was conducted at manufactured companies listed in Indonesia Stock Exchange on 2008-2013, with 126 observation samples obtained by purpose sampling method. The statistical method that used is logistic regression.

The test results showed that the company’s financial distress and auditor reputation has no effect on going concern opinion disclosure, while prior audit opinion and audit lag have a positive effect on going concern opinion disclosure. The results of this study are expected to add to the understanding that can be used as reference knowledge, reference materials, and materials for studies about issues related to going concern audit opinion.

Keywords: auditor, audit lag, going-concern, audit opinion

7Alamat Responden: rusti_arini@yahoo.co.id