

ABSTRACT

Financial report as important information in communicating the State of the company and as a basis for judging or can determine position and financial activity of an enterprise. Based on the financial statement Auditors will assess later whether the financial statements have been presented in reasonable and consistent against the generally accepted accounting principles in Indonesia, as well as assess the viability of the company.

This research aims to determine the effect of the financial distress, audit quality and the company's growth going concern audit opinion either simultaneously or partial.

This research is descriptive verification that is kusalitas. The object of the research is companies that make acquisitions listed in Indonesia Stock Exchange in 2011-2014. The data collection technique used is purposive sampling and 40 samples obtained data. This study using logistic regression analysis techniques.

The results showed financial distress, audit quality and the company's growth influence simultaneously on the going concern audit opinion. Partially, financial distress and no effect on the company's growth going concern audit opinion. As well as negatively affect audit quality going concern audit opinion.

Further research can be done on a company that merged with the same variable to determine the effect of the going concern audit opinion, however, by replacing the proxy is used. For investors can be used as additional information for investment as decision-making. As input for the auditor to give a going concern audit opinion.

Keyword: financial distress, audit quality, the company's growth, going concern audit opinion.