

ABSTRACT

A going concern audit opinion is the auditor's opinion of the company which business continuity is doubtful. The going concern audit opinion could be used as an early warning for the financial statement's user to avoid making mistakes in decisions.

This research aims to determine the effect of public accountant reputation, audit quality, profitability, leverage and previous year audit opinion on going concern audit opinion. Dependent variable public accountant reputation, audit quality, previous year audit opinion are proxied by dummy, profitability is proxied by return on asset, leverage is proxied by debt to equity ratio and independent variable going concern audit opinion is proxied by dummy.

The population in this research are manufacture company that listed on the Indonesia Stock Exchange period 2014-2017. Sampling technique using purposive sampling method so that it obtained 108 research sample data. Analysis of research data using descriptive statistical analysis and logistic regression analysis.

In this study, public accountant reputation, audit quality, profitability, leverage and previous year audit opinion simultaneously influence on going concern audit opinion. However, public accountant reputation, audit quality, profitability and leverage have no significant effect on going concern audit opinion.

Keywords : *Public Accountant Reputation, Audit Quality, Profitability, Leverage, Previous Year Audit Opinion Leverage, Previous Year Audit Opinion, Going Concern*