

## **ABSTRACT**

*The going concern audit opinion is issued by the auditor because there is great doubt about the company's ability to continue going concern. Auditor is responsible for evaluating any doubt on the entity's ability to maintain the survival in the appropriate time period, when the economy is something that is not definite. Audit opinion is issued by the auditor of financial statements to be one consideration for investors in making an investment decision.*

*This study aims to determine the going concern audit opinion by several factors, namely profitability, prior year audit opinion, and stock issuance. The population of this research is manufacturing companies listed in Indonesia Stock Exchange on 2005-2013. The total of 29 samples were obtained using purposive sampling method. To analyze the influence of independent and dependent variables used logistic regression analysis.*

*The results showed that simultan of profitability variables, prior year audit opinion, and stock issuance have a significant effect on going concern audit opinion ( $p\text{-value } 0.000 < 0.05$ ). In partial prior year audit opinion significantly influence on going concern audit opinion. While profitability and stock issuance does not significantly influence on going concern audit opinion.*

*Keywords : Going concern audit opinion, profitability, prior year audit opinion, stock issuance*