

ABSTRACT

Going concern is assumption in the accounting that estimates a business entity will continue in the long term and will not be liquidated in the short term. This study aims to examine the effect of profitability, likuidity, and company growth on going concern audit modified opinion.

The study populations were company of transportation sector listed on Indonesi Stock Exchange in 2009-2013. Total of 8 company used sample during 5 years were obtained using purposive sampling method. Data analysis was performed using logistic regression.

The analysis showed that simultaneous variables profitability and likuidity have significant effect on the going concern audit modified opinion report. In partial, profitability and liquidity has significant effect on going concern audit modified opinion report. While the company growth had no significant effect.

Keywords: Profitability, liquidity, company growht, and going concern audit modified opinion.