

ABSTRAK

Abstract

The problems of bankruptcy cases that occurred in Indonesia and overseas is the failure of auditors to assess company's ability within maintain bussiness continuity. The investors demand the auditor to more able give an early warning about the company prospects. Accordingly, they can making decision appropriately. This research aims to examine the effect of audit tenure, debt default, prior opinion and financial condition of company to the acceptance going-concern of audit opinion both simultaneously and in partially.

This research is a descriptive verification and causality. The population in this research are manufacturing companies listed in the Indonesia Stock Exchange periods 2009-2013. By using purposive sampling, sample this research consist of 10 companies. Data analysis method in this research is regression logistic with statistical software SPSS 20.

The results of this research provide empirical evidence that simultaneously, variable audit tenure, debt default, prior opinion and financial condition of company significantly influence to the acceptance going-concern of audit opinion. In partially audit tenure with a negative direction, debt default with a positive direction, prior opinion with a positive direction, and financial condition of company with a negative direction has no significant effect the acceptance going-concern of audit opinion.

Keyword : *audit tenure, debt default, prior opinion, financial condition and acceptance of audit opinion going concern*