

## ***Abstract***

*The economic crisis that hit the world in 2008 have an impact on the number of companies that close down. The transport sector participated affected coupled with rising fuel prices, thus increasing the going-concern modified opinion transportation company in 2009 due to deteriorating financial condition as a result of the incident. Therefore, the purpose of this study was determine whether the prediction of bankruptcy model, the quality of audit, and the firm size of going concern modified audit opinion in the transport companies listed at Indonesia Stock Exchange.*

*In this study, researcher used purposive sampling and sample size to obtain a sampel of 60 transport companies listed at Indonesia Stock Exchange in the year 2009-2013. The data used were secondary data. Method of data analysis and logistic regression analysis Independt variables in the study is the prediction of bankruptcy model, the quality of audit and the firm size. Bankruptcy prediction model variables were measured by using the Altman Z-score, for audit quality is measured by using size of Accountant Public, while the firm size is measured by using natura logarithm of total assets.*

*The result of logistic regression using SPSS that only the firm size variable that significantly influence of giving going concern modified audit opinion. Variabel prediction of bankruptcy model and quality audit did not significantly influence of giving going concern modified audit opinion.*

*Keyword : going concern modified audit opinion, the prediction of bankruptcy model, the quality of audit, the firm size.*