

ABSTRACT

The number of cases of negligence public accountant or auditor in evaluating or viewed the company's ability to continue as a going concern. The users of financial statement demand the auditor to be carefully to providing audit opinion to a company. This research aims to determine the influence of company growth, opinion shopping, and prior opinion to acceptance of audit opinion going concern both simultaneously or partially.

Type of this research was a descriptive study of comparative verification in causality. The population in this research are property and real estate companies listed in BEI periods 2009-2013. Samples obtained by purposive sampling method. The Sample used in this research are 9 companies a year, with a total sample during the research period was 45 sample. This research uses secondary data. The logistic regression method used in this research and test logistic with spss-21.

The result of this research shows that company growth, opinion shopping, and prior opinion have a significant affect simultaneously to acceptance of audit opinion going concern. In partially, company growth with negative direction, opinion shopping with negative direction, and prior opinion with positive direction not have significantly affect to acceptance of audit opinion going concern.

Keywords : Company Growth, Opinion Shopping, Prior Opinion, and Audit Opinion Going Concern.