

ABSTRACT

The going concern modified audit opinion is issued by the auditor because there is great doubt about the company's ability to continue going concern. However, in reality there are companies that have a good liquidity, profitability and company growth get the going concern modified audit opinion and there are also companies that have liquidity, profitability and company growth are less well not get the going concern modified audit opinion. Auditor as an independent party who provide an assessment of the fairness of the financial statement has the responsibility to reveal about the survival of the company through their opinion. This research aims to examine the effect of liquidity, profitability, company growth, audit quality and opinion shopping toward the going concern modified audit opinion, both simultaneously and in partially.

The sample are 20 manufacturing companies listed in The Indonesia Stock Exchange 2009-2013. Samples obtained by using purposive sampling method. Data were analyzed using logistic regression.

The results of this research provide empirical evidence that simultaneously liquidity, profitability, company growth, audit quality and opinion shopping significantly influence to the acceptance of going concern modified audit opinion. In partially audit quality with a negative direction, and opinion shopping with a negative significantly effect to the acceptance of going concern modified audit opinion. While liquidity with a negative direction, profitability with a positive direction and company growth with a positive direction have no significant effect on the going concern modified audit opinion.

Keywords: *audit quality, company growth, liquidity, opinion shopping, profitability and the going concern modified audit opinion.*