

ABSTRACT

Going concern audit modified opinion is audit opinion which issued by auditor to evaluate if there are any doubtness on entity's ability to preserve their existence. Auditor determines going concern audit modified opinion if in the audit process find the conditions and phenomenom which indicate doubtness on the company existence. This research aims to analyze the modified audit opinion going concern through some factors: liquidity, leverage, profitability and company growth.

This research use manufacturing company that listed in Indonesia Stock Exchange years 2012 – 2014 as the sample. Population of this research is 47 companies. Research sample amounts to 19 companies selected with purposive sampling method, with observation period of 3 years. The method that been used to analyses the correlation between variable are logistic regression method.

The results showed that simultaneously there is a significant influence between the liquidity, leverage, profitability, and company growth to going concern audit modified opinion. Partially likuidity significantly gives negative effect to going concern audit modified opinion and leverage, profitability and company growth has no effect to going concern audit modified opinion.

Keywords : Liquidity, Leverage, Profitability, Company Growth and Going Concern Audit Modified Opinion