

ABSTRACT

Going concern is assumption in the accounting that estimates a business entity will continue in the long term and will not be liquidated in the short term. This study aims to examine the effect of profitability and audit quality's going concern audit opinion modified report. The study populations companies textile industry listed in Indonesia Stock Exchange in 2008-2013. Total of 7 samples were obtained using a purposive sampling method. Data analysis was performed using logistic regression. The objective of this research to obtain the description about the influence of profitability and auditor's quality in the acceptance going concern audit modified opinion. The analysis showed that simultaneous variables profitability and audit quality no significant effect on the going concern audit opinion modified report ($p\text{-value } 0.604 > 0.05$). In partial, profitability and audit quality's no significant effect going concern audit opinion modified report.

Keywords: *Going-concern modified audit opinion, profitability and audit quality*