

Abstract

A going concern opinion issued by the auditor's opinion because there is great doubt about the company's going concern ability to maintain life. The importance of the auditor's opinion with regard to survival (going concern) of a company, is one of the factors to be considered in decision making for management, lenders, investors, etc. (stakeholders). In this study the sectors that will be the object of research is the companies property and real estate listed in the Indonesia Stock Exchange. This study aimed to analyze the factors considered to influence the opinion of a going concern, namely; reputable public accounting firm and disclosure.

Population of the study is anual report from property and real estate companies which are listed on Indonesia Stock Exchange (IDX) periods 2010 to 2014. Purposive sampling has been used to choose sample in this research and obtain 8 companies with 5 years period and obtained 40 samples were processed. Data analysis method in this research is logistic regression using SPSS 20.

The result shows that audit firm reputation and disclosure simultaneously significant influence to opinion going concern. As partially audit firm reputatiom has no significant influence to opinion going concern, and disclosure has significant influence to opinion going concern.

Keyword : Audit Firm Reputation, Disclosure, Opinion Going Concern