

## **ABSTRACT**

*Going concern audit 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 opinion if in the audit process find the conditions and phenomenom which indicate doubtness on the company existence. This research aims to analyze the audit opinion going concern through some factors: liquidity, solvency, company growth and audit tenure.*

*This research use manufacturing company that listed in Indonesia Stock Exchange years 2012 – 2014 as the sample. Population of this research is 69 companies. Research sample amounts to 23 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 opinion. Partially solvency significantly gives positive effect to going concern audit opinion and liquidity, company growth and audit tenure has no effect to going concern audit opinion.*

*Keywords: Liquidity, Solvency, Company Growth, Audit Tenure and Going Concern Audit Opinion*