

ABSTRACT

In this study, we attempt empirically to investigate the relationship between audit quality, financial condition, previous audit report and sales growth on going concern audit opinion would receive a going concern opinion. A samples of 69 manufacturing companies listed at Jakarta stock exchange from 2001-2005. logistic regression is used to examine hypotesis.

The result indicate that financial condition Revised Altman model and previous audit report are significantly affect the going concern audit opinion. On the other hand, audit quality and sales growth does not have effect on going concern audit opinion.

Keywords : audit quality, financial condition, previous audit report, sales