

ANALYSIS OF FACTORS AFFECTING THE  
TENDENCY OF GOING CONCERN AUDIT OPINION ON INDUSTRIAL  
GOODS FIRMS LISTED ON THE INDONESIAN EXCHANGE

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*ABSTRACT*

*This study provides the investigation over the acceptance of going concern audit opinion which can be performed by observing the company's internal condition such as the audit quality, company's financial condition, audit opinion prior year, company's growth size.*

*Samples are obtained by sampling purposive method and obtained 310 observation data from 2001 – 2005. The logistic regression model testing is conducted of bankruptcy. The result of this research is that the audit quality and company growth do not influence negatively toward the going concern opinion when the proxy model of bankruptcy used the Altman Model and Springate Model, While the Zmijeski and the Revised Altman models are rejected. The going concern audit opinion prior year has positive influence toward 'going concern' opinion.*

*Keywords : tax refunds, restitution procedures, restitution period, tax audit, service tax officer.*