

***THE INFLUENCE OF AUDIT QUALITY, LIQUIDITY AND THE  
COMPANY FINANCIAL CONDITION TOWARDS DISCLOSURE  
OF GOING CONCERN ASSUMPTION  
(EMPIRICAL STUDY ON THE LISTED BANKS IN BEI)***

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***ABSTRACT***

*This study aims to examine the effect of audit quality, liquidity and financial condition of companies on the disclosure of going concern assumption. The method used in this study is comparative clause method. Audit quality measured by variable dammy, liquidity is measured by banking ratio, and financial condition as measured by the zmijeski model.*

*The study used 26 samples of banks listed on the Stock Exchange from 2009-2010 using purposive sampling method. The period 2009-2010 showed there were 48 banks are not going concern disclosure of assumptions and there are 4 banks disclosure of going concern assumption.*

*Logistic regression was used to test the hypothesis. And the results of the analysis is the audit quality doesn't has significant effect, the liquidity does effected and the financial condition doesn't has significant effect on disclosure of going concern assumption.*

*Key word : influence, audit quality, liquidity, the company financial condition,  
disclosure of going concern assumption*