

**THE INFLUENCE OF FIRM'S GROWTH AND FIRM'S SIZE TO THE
ACCEPTANCE OF GOING CONCERN AUDIT OPINION (EMPIRICAL
STUDY ON MANUFACTURING COMPANIES LISTED IN INDONESIAN
STOCK EXCHANGE 2008-2009).**

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ABSTRAK

This Research was about influence of firm's Growth and firm's Size to the acceptance of going concern audit opinion with study empirical on Manufacturing companies listed in the Indonesian stock exchange of during 2008-2009 , The purpose of this study was to examine and obtain empirical evidence about the impact of firm's growth and firm's size on receipts going concern audit opinion acceptance.

The sampling method being used in this research was purposive sampling, so that the selected sample is 113 firm per year with a study period during the year 2008-2009 from 139 manufacturing firms per years listed on the Indonesian stock exchange. This research used Logistic regression to examine hypothesis.

The result of this research showed that the firm's growth and firm size had no effect on going-concern audit opinion.

Keywords: going concern audit opinion, firm's growth, firm's size, logistic regression.