

**Analysis of The Factors That Influence The Acceptance of Audit
Opinion (going concern) (cases study : The Goods Consumer
Company on a Stock Exchange in Indonesia 2008 – 2010)**

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ABSTRACT

This study examined the relationship between financial distress, debt default, Audit lag, quality audit, the previous year's audit opinion and auditor change (opinion shopping) on receipt of a going concern opinion. The sample used by 75 companies listed in consumer goods Indonesia Stock Exchange 2008-2010. using a logistic regression model was used to test the hypothesis.

The results showed that the financial condition variables using the revised bankruptcy prediction Altman (Altman Z-Score) and the previous year's audit opinion significantly influence the acceptance of audit opinion (going concern). on the other hand, debt default variable, lag audit, quality audit opinion shopping and showed no significant effect on the going concern audit opinion.

Key words: financial condition, debt default, lag audit, quality audit, the previous year's audit opinion and auditor change (opinion shopping).