

**PENGARUH KUALITAS AUDIT, KONDISI KEUANGAN  
PERUSAHAAN, OPINI AUDIT TAHUN SEBELUMNYA,  
PERTUMBUHAN PERUSAHAAN TERHADAP *GOING CONCERN* PADA  
PERUSAHAAN MANUFAKTUR *MISCELLANEOUS INDUSTRY*  
TERDAFTAR DI BURSA EFEK INDONESIA.**

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**ABSTRACT**

*As we know that auditors opinion not only used by company but also for people society. For us, the auditors report can be guidance to know and trus the condition of company financial. So, the opinion auditors should be right and can be trusted.*

*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.*

*There is a sample of companies listed at Indonesia Stock Exchange from 2008 – 2009. And this research used Logistic regression to examine hypothesis.*

*The results indicate that previous audit report are significantly affect the going concern audit opinion. On the other hand, audit quality, financial condition (Altman Z-Score) and sales growth does not have effect on going concern audit opinion.*

*Keywords: audit quality, financial condition, previous audit report, sales growth, going concern audit opinion.*