

**Effect of Financial Performance, Audit Quality and Previous
Audit Opinions Of Going Concern (Empirical Study On
Manufacturing Company Listed on the Stock Exchange of Indonesia
Year 2006 to 2010)**

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ABSTRACT

This research using sample of manufacturing companies listed on Indonesia Stock Exchange during 2006-2010. Based on purposive sampling, there are 28 manufacturing companies which fulfilled the sample requirements. Hypothesis testing on this research was done by the logistic regression analysis. The hypothesis testing showed that solvability and prior year audit opinion have positive relationship to going concern audit opinion. Variables of liquidity, profitability, and audit quality have negative relationship to going concern audit opinion.

Keywords: going concern audit opinion, liquidity, profitability, solvability, audit quality, and previous audit opinion.