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The Effect of The Company Growth, The Audit Quality, The Tenure Audit, And The Opinion Audit on The Audit Opinion Going Concern

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Abstract. The main purpose of investment is acquiring high rate of returns. This can be achieved if the company performs well and maintains its business continuance. Furthermore, a company's business continuance can be predicted from its audit report based on whether the going concern opinion is present or not. Going concern opinion is released by the auditor to make sure that the company is able to maintain its business continuance in accordance with the going concern principle.

Going concern opinion can also be used by financial statement user as a tool to predict the chances of company going bankrupt, and thus the auditor must be responsible on his audit opinion. This research is conducted in order to obtain empirical evidence in terms of the effect of the company growth, the audit quality, tenure audit as well as the previous audit opinion on the going concern opinion.

The research was conducted on manufacturing companies listed on Indonesia Stock Exchange for the period of 2013-2017. The sample was taken using purposive sampling method. There were 22 companies as research samples. This research uses logistic regression analysis.

The analysis shows that the company growth as well as previous audit opinion have effect on going concern opinion, whereas the audit quality and tenure audit have no effect on going concern opinion. The result has been shown that previous company growth, the audit quality, tenure audit as well as audit opinion affect simultaneously the going concern opinion.

Keywords : Company growth, audit quality, tenure audit, previous year audit opinion, going concern opinion.