

**PENGARUH PENGUNGKAPAN, PENGEMBANGAN PERUSAHAAN,  
DAN AUDIT KEPEMILIKAN KLIEN  
TERHADAP KEBERLANGSUNGAN USAHA**

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***ABSTRACT***

*A going concern audit opinion is issued by the auditor to ascertain whether a company can maintain its survival. Factors affecting auditors issuing going concern audit opinion is important to know because they can be used as a reference by investors in association with the investment. The purpose of this research is to examine the effect of disclosure, company development, and client tenure audit to the acceptance of going concern opinion.*

*This research uses manufacture company samples listed in Indonesia Stock Exchange from 2013 to 2015. The hypothesis in this research uses logistic regression.*

*The research shows that disclosure has a significant effect on the acceptance of going concern opinion, while company development and client tenure audit does not have a significant effect on the acceptance of going concern opinion. And disclosure, company development, and client tenure audit have the significant effect the acceptance of going concern opinion*

*Keywords : going concern audit opinion, disclosure, company development, and client tenure audit*