ABSTRACT

This study aims to examine the effect of audit tenure, accounting firm reputation, disclosure, company size and liquidity to the acceptance of going concern audit opinion. Hypothesis (1) Audit tenure negatively affect the acceptance of going-concern audit opinion, (2) Accounting firm reputation positively affect the acceptance of going-concern audit opinion, (3) Disclosure positively affect the acceptance of going-concern audit opinion (4) The size of the company negatively affect the acceptance of going-concern audit opinion, (5) Liquidity negatively affect the acceptance of going-concern audit opinion.

The research used 13 manufacturing companies listing on Bursa Efek Indonesia (BEI) in 2005-2010 period. Samples were selected using purposive sampling method. Data were analyzed by logistic regression analysis.

The result shows that the audit tenure, accounting firm reputation and firm size don't have effect on acceptance of going-concern audit opinion. Disclosure and liquidity have an effect on the acceptance of going-concern audit opinion.

Keywords : audit tenure, accounting firm reputation , disclosure, firm size, liquidity and going concern audit opinion.

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