

## ABSTRACT

Financial crisis in 1997 has affected Asian countries, including Indonesia. It has affected the existence of business entity. It causes high inflation and also high risk to run the business. One of the problems that become major issue is about company's going concern. This research is aimed to investigate the association of auditor quality, company's financial condition, company's growth, company's size and opinion shopping towards the going concern audit opinion given by auditor. This research uses secondary data got from company's financial report published in internet at the official website of Indonesia Stock Exchange [www.idx.co.id](http://www.idx.co.id) and data from Indonesia Capital Market Dictionary (ICMD). The samples are manufacture companies listed in Indonesia Stock Exchange from 2007-2010. This research uses purposive sampling method resulting of 72 manufacture companies become the samples and uses logistic regression as an analysis method. The result from data examination shows that the company's growth and opinion shopping did not influence the going concern opinion given by auditor. Whereas, auditor quality, company's financial condition, and company's size are significantly influence the going concern opinion given by auditor.

**Keywords:** *going concern audit opinion, auditor quality, company's financial condition, company's size, company's growth and opinion shopping.*

