

## **ABSTRACT**

*KARTIKA MELATI PUTRI, Effect of Firm Size, Firm Development, and Quality Audit of Going Concern Audit Opinion Study on Manufacturing Company Listed on the Indonesia Stock Exchange in 2015. (Led by Dr. MF. Arrozi Adhikara, SE., M.Si., Akt., CA.,)*

*Going concern assumption show that a business entity may retain it's business viability in long term. Auditors have an important role in bridging between the interests of investors, creditor, and user of financial statements as user of financial statements and the interests of the company as a provider of financial statements. The purpose of this research is to test firm size, firm development, and quality audit of going concern audit opinion. This research based on data obtained from the Indonesia Stock Exchange.*

*This research using causality. Total population of 139 companies, sampling using cross section, this research using saturated sampling method and the type of date used in this research is secondary data that is listed in Indonesia Stock Exchange in 2015 and the sample used in 139 companies. Testing this hypothesis using binary logistic regression.*

*The result of this research show that firm size, firm development, and quality audit simultaneously effect on going concern audit opinion, thereafter firm size, firm development, and quality audit have a negative effect on going concern audit opinion.*

*The finding of this research is quality audit. This finding show that auditor notice the contents of company financial statements extremely and KAP Big Four will try to maintain their reputation, so they will always be objective to their job. Going concern audit opinion effect on public hesitancy about auditee business sustainability including from investor, creditor, consumer so it will complicates the company's management to rise up from adversity. The KAP affiliated with the Big-Four KAP obeying the SPAP, so it's very difficult to give irresponsible opinions in order too keeping their quality, then it causes the outgoing opinion to be completely in line with the existing criteria.*

**Keywords : Going Concern Audit Opinion, Firm Size, Firm Development, Quality Audit.**