

ABSTRACT

Jemilia. *The affect of Financial Condition, Company Growth, Audit Quality, and Income Smoothing to Acceptance of Going Concern Audit Opinion on Trading Companies Listed in Indonesia Stock Exchange Year 2009 – 2012 (guided by Mr. Dr. MF. Arrozi Adhikara, S.E., Ak., M.Si).*

The purpose of research is to empirically examine the affect of Financial Condition, Company Growth, Audit Quality, and Income Smoothing to Acceptance of Going Concern Audit Opinion. Design research is explanatory causality with hypothesis testing. Source data using secondary. Sample using in the research amounted to 15 companies trading on the Indonesia Stock Exchange. Sampling technique using purposive sampling. The unit of analysis is a trading companies. Methods of data analysis using logistik regression.

The results showed Financial conditions affect negative and significantly to acceptance going concern audit opinion, whereas income smoothing affect positively and signifikan to Acceptance of going concern audit opinion. Company Growth and audit quality affect negatif and do not significantly to acceptance of going concern audit opinion.

Research show that a decreasing in company financial condition would lead it into bankruptcy so that the auditor to issue an audit going concern opinion to clients. Income smoothing intentionally by the management in order to get a loss as to benefit the company and also management to get high compensation so that the auditor to issue an audit going concern opinion to clients, because the financial statements reported doesn't show the real value.

Keywords: *Financial Condition, Company Growth, Audit Quality, Income Smoothing, Going Concern Audit Opini.*