

ABSTRACT

This research aimed to show empirical proves about the financial distress, disclosure, litigation, and audit opinion prior to an acceptance of going concern audit opinion. Hypothesis proposed by the researcher were (1) Financial distress affected the acceptance of going concern audit opinion, (2) Disclosure affected the acceptance of going concern audit opinion, (3) Litigation affected the acceptance of going concern audit opinion, (4) Audit opinion prior affected the acceptance of going concern audit opinion.

The sample of this research was manufacturing firm in the period of 2011-2013. Purposive sampling technique was used to obtain the sample. Logistic regression was used to analyze the data. The variables of this research were financial distress, disclosure, litigation and audit opinion prior.

The result show that financial distress, disclosure and litigation haven't significant effect on the acceptance of going concern. Audit opinion prior have significant effect on the acceptance of going concern.

Key Words : *Going concern opinion, financial distress, disclosure, litigation, audit opinion prior*