

Supplement To The Commercial Course In Practical Book-keeping And Business Forms: Adapted For The Us

The Informativeness of Going Concern Opinion: evidence from Italy

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Abstract

The aim of this paper is to disentangle the relation between GC exception in the Emphasis of Matter of unqualified opinion, modified opinion for GC and the opening of insolvency proceedings. Using a unique hand-collected database on audit opinions of 326 Italian listed companies from 2007 to 2011, we analyze audit opinions first using a GLM with fixed effects and then we test our results adopting a hierarchical model with random effects. First, we find that the probability of opening an insolvency proceeding is higher following a modified opinion for GC than after a GC exception in the Emphasis of Matter of an unqualified opinion. Second, we identify a positive and significant relationship between a

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