

ABSTRAKSI

Penelitian ini bertujuan untuk mengetahui pengaruh Likuiditas, Profitabilitas, Leverage, Ukuran Perusahaan, Pertumbuhan Perusahaan terhadap Opini Audit *Going Concern*. Data yang digunakan dalam penelitian ini adalah data sekunder yang terdaftar di Bursa Efek Indonesia periode 2014-2016. Datanya berupa laporan keuangan tahunan pada Subsektor industri Barang dan Konsumsi. Penelitian ini merupakan penelitian Korelasional untuk melihat hubungan variabel terhadap objek yang diteliti. Sampel diambil menggunakan teknik purposive sampling. Sampel berjumlah 24 perusahaan dari 43 perusahaan Subsektor industri barang dan konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2014-2016. Sehingga data penelitian yang dianalisis berjumlah 72. Teknik analisis data yang digunakan adalah statistik deskriptif, Uji multikolinearitas, dan analisis regresi Logistik. Hasil penelitian ini menunjukkan bahwa Likuiditas berpengaruh negatif terhadap opini audit going concern. Profitabilitas berpengaruh negatif terhadap Opini audit Going Concern. Leverage berpengaruh Positif terhadap Opini Audit Going Concern. Ukuran Perusahaan berpengaruh negatif terhadap opini audit going concern. Pertumbuhan perusahaan berpengaruh positif terhadap opini audit going concern.

Kata kunci: **AUDITGOINGCONCERN, LIKUIDITAS, PROFITABILITAS, LEVERAGE, UKURAN PERUSAHAAN, PERTUMBUHAN PERUSAHAAN**

ABSTRACTION

This study aims to determine the effect of Liquidity, Profitability, Leverage, Company Size, Company Growth on Going Concern Audit Opinion. The data used in this study is secondary data listed on the Indonesia Stock Exchange in the 2014-2016 period. The data is in the form of annual financial reports on the Goods industry and Consumption Subsector. This research is a correlational study to see the relationship of variables to the object under study. Samples were taken using purposive techniques. sampling. Samples amounted to 24 companies from 43 goods and consumption industry Subsector companies listed on the Indonesia Stock Exchange in 2014-2016. So that the data of the research analyzed were 72. Data analysis techniques used were descriptive statistics, multicollinearity tests, and logistic regression analysis. The results of this study indicate that Liquidity has a negative effect on going concern audit opinion. Profitability has a negative effect on the Going Concern audit Opinion. Leverage has a positive effect on the Going Concern Audit Opinion. Company size has a negative effect on the going concern audit opinion. The growth of the company has a positive effect on the going concern audit opinion.

Keywords: **AUDITGOINGCONCERN, LIQUIDITY, PROFITABILITY, LEVERAGE, COMPANY SIZE, COMPANY GROWTH**

“PENGARUH TASIO KEUANGAN TERHADAP OPINI AUDIT *GOING CONCERN*”

Nama : Ordiana Funan.Npk : A.2014.1.32623