

ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan memberikan bukti empiris pengaruh likuiditas, *leverage*, profitabilitas, arus kas, ukuran perusahaan, pertumbuhan perusahaan, kualitas audit, *Audit lag* dan opini audit tahun sebelumnya pada perusahaan terhadap penerimaan opini audit *going concern*. Hipotesis yang diajukan (1) likuiditas berpengaruh negatif pada opini audit *going concern*, (2) *leverage* berpengaruh positif pada opini audit *going concern*, (3) profitabilitas berpengaruh negatif pada opini audit *going concern*, (4) arus kas berpengaruh negatif pada opini audit *going concern*, (5) ukuran perusahaan berpengaruh negatif pada opini audit *going concern* (6) pertumbuhan perusahaan berpengaruh negatif pada opini audit *going concern*, (7) kualitas audit berpengaruh positif pada opini audit *going concern*, (8) *Audit lag* berpengaruh positif pada opini audit *going concern* dan (9) opini audit tahun sebelumnya berpengaruh positif pada opini audit *going concern*.

Penelitian ini menggunakan 48 perusahaan manufaktur yang terdaftar di BEI tahun 2011-2015, sampel diperoleh secara *purposive sampling*. Data penelitian dianalisa dengan analisis regresi logistik.

Hasil penelitian ini menunjukkan bahwa likuiditas dan kualitas audit memiliki pengaruh yang signifikan terhadap penerimaan opini audit *going concern*. *Leverage* dan opini audit tahun sebelumnya berpengaruh positif pada opini audit *going concern*. Sedangkan profitabilitas, arus kas, ukuran perusahaan, pertumbuhan perusahaan dan *Audit lag* tidak memiliki pengaruh yang signifikan terhadap penerimaan opini audit *going concern*.

Kata kunci: opini audit *going concern*, likuiditas, kualitas audit, *leverage*, profitabilitas, arus kas, ukuran perusahaan, pertumbuhan perusahaan, *Audit lag*, opini audit tahun sebelumnya.

ABSTRACT

This study aims to analyze and provide empirical evidence of the influence of the liquidity, leverage, provitability, company's growth, company's size, audit quality, Audit lag, and past audit opinion on the probability of receiving going concern opinion. Hypothesis proposed (1) liquidity has negative effect to the probability of accepting the opinion of going concern, (2) leverage has positive effect on acceptance going concern opinion, (3) provitability has negative affect to the probability of accepting the opinion of going concern,, (4) cash flow has negative effect to the probability of accepting the opinion of going concern, (5) company's size has negative effect to the probability of accepting the opinion of going concern, (6) company's growth has negative effect to the probability of accepting the opinion of going concern, (7) audit quality has positive effect on acceptance of going concern opinion, (8) Audit lag has positive influence on acceptance of going concern opinion, (9) last year audit opinion has positive influence in acceptance of going concern opinion.

This study used 48 manufacturing companies listed on the Indonesian Stock Exchange (BEI) in the year 2011 to 2015, sample obtained by purposive sampling. Data were analyzed using logistic regression analysis.

The results of this research showed that the facto company's liquidity, and audit quality have a significant influence on acceptance going concern opinion. Leverage and last year audit opinion even has positive influence on acceptance of going concern opinion. While the other factors, i.e. provitability, cash flow, the company's size, the company's growth, and Audit lag are not proven having a significant influence on acceptance going concern opinion.

Keywords: going concern opinion, liquidity, audit quality, leverage, provitability, cash flow, company's size, company's growth, Audit lag and past audit opinion.