

ABSTRAK

Penelitian ini bertujuan untuk mengetahui: pengaruh ukuran perusahaan, kepemilikan manajerial, likuiditas, *leverage*, profitabilitas terhadap penerimaan opini audit *going concern*. Penerimaan opini audit *going concern* sebagai variabel dependen diukur dengan variabel *dummy*. Variabel independen dalam penelitian ini diukur dengan Ln total aset, prosentase kepemilikan saham, *current ratio*, *debt to total assets*, dan *ROA*. Penelitian ini menggunakan metode kuantitatif. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015-2017. Berdasarkan metode *purposive sampling*, diperoleh 30 perusahaan yang dijadikan sampel penelitian. Jenis data yang digunakan adalah data sekunder yang diperoleh dari BEI untuk perusahaan manufaktur tahun 2015-2017. Teknik analisis data yang digunakan adalah analisis regresi logistik. Hasil penelitian menunjukkan bahwa ukuran perusahaan dan profitabilitas memiliki pengaruh yang negatif terhadap penerimaan opini audit *going concern*, sedangkan *leverage* memiliki pengaruh yang positif terhadap penerimaan opini audit *going concern*, dan kepemilikan manajerial dan likuiditas tidak memiliki pengaruh terhadap penerimaan opini audit *going concern*.

Kata Kunci: opini audit *going concern*, ukuran perusahaan, kepemilikan manajerial, likuiditas, *leverage*, profitabilitas

ABSTRACT

This study aims to determine: the effect of company size, managerial ownership, liquidity, leverage, profitability on going concern audit opinion acceptance. The acceptance of going concern audit opinion as the dependent variable is measured by a dummy variable. The independent variable in this study was measured by Ln total assets, the percentage of share ownership, current ratio, debt to total assets, and ROA. This research uses quantitative methods. The population in this study are manufacturing companies listed on the Indonesia Stock Exchange in 2015-2017. Based on the purposive sampling method, 30 companies were obtained as the research sample. The type of data used is secondary data obtained from the IDX for manufacturing companies in 2015-2017. The data analysis technique used is logistic regression analysis. The researchers pointed out that company size and profitability have a negative influence on going concern audit opinion acceptance, while leverage has a positive influence on receipt of going concern audit opinion, and managerial ownership and liquidity do not have any influence on the acceptance of going concern audit opinion, while leverage has a positive influence on receipt of going concern audit opinion, and managerial ownership and liquidity do not have any influence on the acceptance of going concern audit opinion, while leverage has a positive influence on receipt of going concern audit opinion, and managerial ownership and liquidity have no influence on the acceptance of going concern audit opinion.

Keywords: *going concern audit opinion, company size, managerial ownership, liquidity, leverage, profitability*