

## ABSTRAK

Dunia bisnis saat ini mengalami perkembangan pesat. Dalam pembuatan keputusan investasi, kelangsungan hidup perusahaan merupakan hal yang penting. Keberadaan entitas bisnis dalam jangka panjang bertujuan untuk mempertahankan kelangsungan hidup perusahaan. *Going concern* merupakan salah satu konsep yang mendasari pelaporan keuangan dan tanggung jawab auditor untuk menentukan kelayakan laporan keuangan. Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, likuiditas, ukuran perusahaan, ukuran KAP, dan *debt default* terhadap penerimaan opini audit *going concern*.

Jenis penelitian kuantitatif dan populasi penelitiannya perusahaan manufaktur tahun 2015 sampai 2017. Jumlah pengamatan sebanyak 90 sampel penelitian yang diperoleh dengan metode *purposive sampling*. Teknik analisis data yang digunakan yaitu analisis regresi logistik.

Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh negatif signifikan terhadap opini audit *going concern*, likuiditas berpengaruh positif tidak signifikan terhadap opini audit *going concern*, ukuran perusahaan berpengaruh negatif signifikan terhadap opini audit *going concern*, ukuran KAP berpengaruh positif signifikan terhadap opini audit *going concern*, dan *debt default* berpengaruh positif tidak signifikan terhadap opini audit *going concern*.

**Kata Kunci** : Opini Audit *Going Concern*, Profitabilitas, Likuiditas, *Debt Default*.

### **ABSTRACT**

*The business world is currently experiencing rapid development. In making investment decisions, the survival of the company is important. The existence of a business entity in the long term aims to maintain the survival of the company. Going concern is one of the concepts underlying financial reporting and the auditor's responsibility to determine the feasibility of financial statements. This study aims to determine the effect of profitability, liquidity, company size, KAP size, and debt default on the acceptance of going-concern audit opinion.*

*Type of quantitative research and research population of manufacturing companies from 2015 to 2017. The number of observations as many as 90 research samples were obtained by purposive sampling method. The data analysis technique used is logistic regression analysis.*

*The results showed that profitability had a significant negative effect on the going concern audit opinion, liquidity had a positive and insignificant effect on the going concern audit opinion, the size of the company had a significant negative effect on the going concern audit opinion, the size of the KAP had a significant positive effect on the going concern audit opinion and debt default no significant positive effect on going concern audit opinion.*

**Keywords :** *Going Concern Audit Opinion, Profitability, Liquidity, Debt Default.*