

## ABSTRAK

Opini *going concern* merupakan opini audit yang dalam pertimbangan auditor terdapat ketidakmampuan atau ketidakpastian signifikan atas kelangsungan hidup perusahaan dalam menjalankan operasinya. Opini audit *going concern* dapat digunakan sebagai peringatan awal bagi para pengguna laporan keuangan guna menghindari kesalahan dalam pembuatan keputusan investasi. Penelitian ini bertujuan untuk mengetahui pengaruh ukuran perusahaan (*size*), pertumbuhan perusahaan (*sales growth*), profitabilitas (*return on assets*), likuiditas (*current ratio*), dan solvabilitas (*debt to equity ratio*) terhadap opini audit *going concern*.

Penelitian ini merupakan penelitian kuantitatif dari data sekunder berupa laporan keuangan publikasi tahunan tahun 2011 – 2013 dan ICMD tahun 2011 – 2013. Populasi dalam penelitian ini adalah perusahaan manufaktur *go public* di BEI. Teknik penentuan sampel secara *purposive sampling* terdiri dari 30 perusahaan manufaktur yang memenuhi kriteria sampel. Teknik analisis data menggunakan regresi logistik dan pengujian signifikansi menggunakan uji t.

Hasil uji *adjusted R<sup>2</sup> square* 0,109 menunjukkan daya penjelas kelima variabel independen terhadap opini audit *going concern* adalah 10,9% dan sisanya 89,1% dijelaskan oleh variabel lain di luar penelitian. Hasil uji statistik t menunjukkan koefisien regresi ukuran perusahaan (*size*) terhadap opini audit *going concern* 0,017 dengan *sig* 0,171; koefisien regresi pertumbuhan perusahaan (*sales growth*) terhadap opini audit *going concern* 0,021 dengan *sig* 0,671; koefisien regresi profitabilitas (*return on assets*) terhadap opini audit *going concern* -0,035 dengan *sig* 0,003; koefisien regresi likuiditas (*current ratio*) terhadap opini audit *going concern* -0,023 dengan *sig* 0,002; koefisien regresi solvabilitas (*debt to equity ratio*) terhadap opini audit *going concern* 0,015 dengan *sig* 0,000. Hasil menunjukkan bahwa profitabilitas (*return on assets*), likuiditas (*current ratio*) berpengaruh negatif signifikan terhadap opini audit *going concern*, solvabilitas (*debt to equity ratio*) berpengaruh positif signifikan terhadap opini audit *going concern*, namun ukuran perusahaan (*size*) dan pertumbuhan perusahaan (*sales growth*) tidak berpengaruh signifikan terhadap opini audit *going concern*.

Kata kunci: Ukuran perusahaan (*size*), pertumbuhan perusahaan (*sales growth*), profitabilitas (*return on assets*), likuiditas (*current ratio*), solvabilitas (*debt to equity ratio*).

## **ABSTRACT**

*Opinion is a going concern audit opinion in the auditor's judgment there is an inability or significant uncertainty over the viability of the company to run its operations. Going concern audit opinion can be used as an early warning for the users of the financial statements in order to avoid errors in making investment decisions. This study aims to determine the effect of firm size (size), company growth (sales growth), profitability (return on assets), liquidity (current ratio), and solvency (debt to equity ratio) against the going-concern audit opinion.*

*This research is a quantitative study of secondary data from the annual publication of financial statements in 2011 - 2013 and ICMD in 2011 - 2013. The population in this study is a manufacturing company went public on the Stock Exchange. Sampling technique is purposive sampling consisting of 30 manufacturing companies that meet the criteria of the sample. Data analysis techniques using logistic regression and significance testing using t test .*

*The test results adjusted  $R^2$  0.109 square shows a fifth explanatory power of independent variables on going concern audit opinion was 10.9% and the remaining 89.1% is explained by other variables outside the research. Results of logistic regression test showed regression coefficient of firm size (size) of the going concern audit opinion 0,017 with sig 0,171; regression coefficient company growth (sales growth) against the going-concern audit opinion 0,021 with sig 0,671; regression coefficient of profitability (return on assets) against the going-concern audit opinion -0,035 with sig 0,003; regression coefficient of liquidity (current ratio) against the going-concern audit opinion -0,023 with sig 0,002; regression coefficient of solvency (debt to equity ratio) against the going-concern audit opinion 0,015 with sig 0,000. Results showed that the profitability (return on assets), liquidity (current ratio) is significant negative effect on the going concern audit opinion, solvency (debt to equity ratio) is significant positive effect on the going concern audit opinion, however size of the company (size) and growth (sales growth) is not significant effect on the going concern audit opinion.*

*Keywords: company size (size), company growth (sales growth), profitability (return on assets), liquidity (current ratio), solvency (debt to equity ratio).*