

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh rasio likuiditas, rasio profitabilitas, rasio *leverage*, *audit tenure*, reputasi KAP, dan ukuran perusahaan terhadap penerimaan opini audit *going concern*. Penelitian ini menggunakan data sekunder berupa laporan auditor independen dan laporan keuangan dari *Indonesian Capital Market Directory* (ICMD) dari tahun 2009 sampai 2011.

Populasi yang digunakan adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dari tahun 2009-2011. Sampel dipilih dengan menggunakan metode *purposive sampling*. sehingga diperoleh 105 data yang memenuhi kriteria. Teknis analisis yang digunakan adalah regresi logistik.

Hasil penelitian menunjukkan bahwa variabel rasio profitabilitas, rasio *leverage*, dan *audit tenure* berpengaruh terhadap penerimaan opini audit *going concern*. Sedangkan variabel rasio likuiditas, reputasi KAP, dan ukuran perusahaan tidak berpengaruh terhadap penerimaan opini audit *going concern*.

Kata Kunci : rasio likuiditas, rasio profitabilitas, rasio *leverage*, *audit tenure*, reputasi KAP, ukuran perusahaan, dan opini audit *going concern*.

ABSTRACT

This study aims to know and analyze the effect of liquidity ratio, profitability ratio, leverage ratio, audit tenure, accounting firm reputation, and the size of the company to the acceptance of going concern audit opinion. This study uses secondary data in the form of the independent auditor's report and financial statement obtained from the Indonesian Capital Market Directory (ICMD) from 2009 until 2011.

Population used manufacturing companies listed on the Indonesia Stock Exchange from 2009 to 2011. The sample selection used purposive sampling method. It was got 105 data which is met the criteria. Data Analysis used logistic regression.

The results showed that the variables profitability ratio, leverage ratio, and audit tenure have an effect on the acceptance of going concern audit opinion. While the variables liquidity ratio, accounting firm reputation, and the size of the company don't have an effect on the acceptance of going concern audit opinion.

Keywords: liquidity ratio, profitability ratio, leverage ratio, audit tenure, accounting firm reputation, the size of the company, and going concern audit opinion.

DAFTAR ISI