

Sriwahyuni,15321051, Pengaruh Profitabilitas, Likuiditas dan Ukuran Perusahaan Terhadap Opini Audit Going Concern, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Juli 2019

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh variabel Profitabilitas, Likuiditas dan Ukuran Perusahaan terhadap Opini Audit Going Concern. Metode penelitian yang digunakan adalah metode kuantitatif dengan jenis data sekunder. Populasi penelitian adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI), dan metode penyajiannya menggunakan metode *purposive sampling* dengan kriteria tertentu. Berdasarkan kriteria yang ditentukan diperoleh sampel sebanyak 84 perusahaan dan jumlah sampel pengamatan sebanyak 252 perusahaan. Analisis data menggunakan analisis regresi logistik. Hasilnya menunjukkan bahwa variabel Profitabilitas mampu mempengaruhi Opini Audit Going Concern, variabel Likuiditas belum mampu mempengaruhi variabel Opini Audit Going Concern dan variabel Ukuran Perusahaan mampu mempengaruhi variabel Opini Audit Going Concern.

Kata kunci : Profitabilitas, Likuiditas, Ukuran Perusahaan dan Opini Audit Going Concern.

Sriwahyuni, 15321051, *The Influence of Profitability, Liquidity and Firm Size Against Going Concern Audit Opinion*, Accounting, Faculty of Economics and Business, University Of Muhammadiyah Gresik, July 2019

ABSTRACT

This study aims to examine the effect of Profitability, Liquidity and Firm Size Against Going Concern Audit Opinion. This research was used a casual method by taking secondary data. The research population is manufacturing companies listed on the Indonesia Stock Exchange (IDX), and which were then separated using a purposive sampling method based on certain criteria. The predetermined criteria obtained a sample of 84 companies and number of observations of 252 companies. Analyzing of data was used logistic regression analyzed. The results showed that Profitability had an effect on Going Concern Audit Opinion. Liquidity didn't effect on Going Concern Audit Opinion. Firm Size didn't effect on Going Concern Audit Opinion.

Keywords: Profitability, Liquidity, Firm Size and Going Concern Audit Opinion

