

ABSTRAK

Mega Edvriyanti Ningrum, 2019. Pengaruh *Financial Ratios*, Opini Audit Sebelumnya, Kualitas Audit dan *Growth* Terhadap Opini Audit *Going Concern*. Ketua Komisi : Resmiyati Ansar, SE., MSA., Ak, Anggota Komisi : Zainuddin, SE., M.AK.

Tujuan penelitian ini adalah: (1) Untuk menganalisis secara empiris pengaruh likuiditas terhadap opini audit *going concern*; (2) Untuk menganalisis secara empiris pengaruh profitabilitas terhadap opini audit *going concern*; (3) Untuk menganalisis secara empiris pengaruh solvabilitas terhadap opini audit *going concern*; (4) Untuk menganalisis secara empiris pengaruh opini audit sebelumnya terhadap opini audit *going concern*; (5) Untuk menganalisis secara empiris pengaruh kualitas audit terhadap opini audit *going concern*; (6) Untuk menganalisis secara empiris pengaruh *growth* terhadap opini audit *going concern*. Populasi dalam penelitian ini adalah seluruh perusahaan yang termasuk pada sektor pertambangan, sub sektor transportasi dan sub sektor plastik & kemasan yang terdaftar di Bursa Efek Indonesia tahun 2013-2017. Sampel dalam penelitian sebanyak 215 yang diambil menggunakan teknik *purposive sampling*. Alat uji yang digunakan adalah analisis regresi logistik (*Logistic Regression*) dengan menggunakan *statistical package for social scientists* (SPSS) sebagai alat uji statistik.

Hasil penelitian ini menunjukkan bahwa: (1) likuiditas tidak berpengaruh terhadap opini audit *going concern*, (2) profitabilitas berpengaruh negative terhadap opini audit *going concern*, (3) solvabilitas berpengaruh positif terhadap opini audit *going concern*, (4) opini audit sebelumnya tidak berpengaruh terhadap opini audit *going concern*, (5) kualitas audit tidak berpengaruh terhadap opini audit *going concern*, (6) *growth* tidak berpengaruh terhadap opini audit *going concern*.

Kata Kunci: Opini Audit Going Concern, Likuiditas, Profitabilitas, Solvabilitas, Opini Audit Sebelumnya, Kualitas Audit Dan Growth.

ABSTRACT

Mega Edvriyanti Ningrum, 2019. *The Effect Financial Ratios, Previous Audit Opinions, Audit Quality and Growth to Going Concern Audit Opinion.* Chairman commission: Resmiyati Ansar, SE., MSA, Ak, Members Commission: Zainuddin, SE., M.Ak.

The purpose of this study are: (1) To analyze empirically the effect of liquidity on going-concern audit opinion; (2) To analyze empirically the effect of profitability on going-concern audit opinion; (3) To analyze empirically the effect of solvability on going-concern audit opinion; (4) To analyze empirically the influence of previous audit opinion on going-concern audit opinion; (5) To analyze empirically the effect of audit quality on going-concern audit opinion; (6) To analyze empirically the effect of growth on going-concern audit opinion. The population in this study were all companies included in the mining sector, transportation sub-sector and plastic & packaging sub-sectors listed on the Indonesia Stock Exchange in 2013-2017. Samples in the study were 215 taken using purposive sampling technique. The test tool used is logistic regression analysis using statistical package for social scientists (SPSS) as a statistical test tool..

The results of this study indicate that: (1) liquidity does not affect the going concern audit opinion, (2) profitability has a negative effect on the going concern audit opinion, (3) solvency has a positive effect on the going concern audit opinion, (4) the previous audit opinion has no effect towards going concern audit opinion, (5) audit quality does not affect the going concern audit opinion, (6) growth does not affect the going concern audit opinion.

Keywords : *Going Concern Audit Opinion, Liquidity, Profitability, Solvability, Previous Audit Opinion, Audit Quality And Growth.*