ABSTRACT

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Study Program	: Accounting
Title	: The Effect of Liquidity, Solvability, And Firm Size On Going Concern Audit Opinions In Manufacturing Companies Of Consumption Goods Industry Subsectors Registered In Indonesia Stock Exchange 2013-2015
Counsellor	: Yanti, S.E., M.Ak Sari Marliani, Dra., M.M

This study aims to: (1) determine the effect of liquidity on going concern audit opinion; (2) determine the effect of leverage on going concern audit opinion; (3) knowing the effect of firm size on going concern audit opinion; (4) to determine the effect of liquidity, leverage, and company size on going concern audit opinion. This research was conducted using quantitative methods with a descriptive approach, namely through literature studies by studying literature related to research, as well as case studies conducted by collecting secondary data from financial reports listed on the Indonesia Stock Exchange in 2013-2015 which were obtained through www.idx .co.id. The test was carried out with logistic regression analysis on IBM SPSS version 24, with the results obtained that liquidity and firm size have an effect on going concern audit opinion, while leverage has no effect on going concern audit opinion, and the three factors affect going concern audit opinion.

Keywords: Liquidity; Leverage; Company Size; Going Concern Audit Opinion

ABSTRAK

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Program Studi : Akuntansi
Judul : Pengaruh Likuiditas, Solvabilitas, dan Ukuran Perusahaan terhadap Opini Audit *Going Concern* pada Perusahaan Manufaktur Subsektor Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2013-2015
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Penelitian ini bertujuan untuk : (1) mengetahui pengaruh likuiditas terhadap opini audit *going concern*; (2) mengetahui pengaruh solvabilitas terhadap opini audit *going concern*; (3) mengetahui pengaruh ukuran perusahaan terhadap opini audit *going concern*; (4) mengetahui pengaruh likuiditas, solvabilitas, dan ukuran perusahaan terhadap opini audit *going concern*. Penelitian ini dilakukan dengan menggunakan metode kuantitatif dengan pendekatan deskriptif, yaitu melalui studi literatur dengan mempelajari literatur yang berkaitan dengan penelitian, serta studi kasus yang dilakukan dengan mengumpulkan data sekunder dari laporan keuangan tercatat di Bursa Efek Indonesia tahun 2013-2015 yang didapat melalui www.idx.co.id. Pengujian dilakukan dengan analisis regresi logistik pada IBM SPSS versi 24, dengan hasil yang diperoleh adalah likuiditas dan ukuran perusahaan berpengaruh terhadap opini audit *going concern*, sementara solvabilitas tidak berpengaruh terhadap opini audit *going concern*, dan ketiga faktor tersebut berpengaruh terhadap opini audit *going concern.*

Kata kunci : Likuiditas; Solvabilitas; Ukuran Perusahaan; Opini Audit *Going Concern*