INTISARI

Penelitian ini merupakan penelitian tentang kecenderungan penerimaan opini audit *going concern. Going concern* adalah kesatuan usaha untuk menjalankan terus operasinya dalam waktu yang cukup lama. Penelitian ini bertujuan untuk mengetahui apakah Rasio profitabilitas, likuiditas, solvabilitas, ukuran perusahaan, reputasi auditor dan opini audit tahun sebelumnya berpengaruh signifikan terhadap pemberian opini audit going concern pada perusahaan property dan real estate yang terdaftar di Bursa Efek Indonesia.

Sampel penelitian terdiri dari 6 perusahaan yang dipilih secara purposive sampling dari perusahaan property dan real estate yang terdaftar di Bursa Efek Indonesia selama tahun 2011 sampai 2015. Data laporan keuangan perusahaan property dan real estate didapat melalui Galeri Investasi Bursa Efek Indonesia "STIESIA" jalan Menur Pumpungan 30 Surabaya dan dari website resmi BEI www.idx.co.id. Alat uji statistik SPSS.22 digunakan untuk melakukan analisis regresi logistik.

Hasil penelitian ini menunjukkan bahwa Rasio Profitabilitas Likuiditas Solvabilitas dan Ukuran perusahaan berpengaruh tidak signifikan terhadap pemberian opini audit going concern, Reputasi auditor berpengaruh tidak signifikan terhadap opini audit going concern dan Opini audit tahun sebelumnya berpengaruh signifikan terhadap pemberian opini audit going concern

Kata Kunci: Profitabilitas, Likuiditas, Solvabilitas, Ukuran perusahaan, Reputasi Auditor,

ABSTRACT

This research studies about the tendency of the acceptance of going concern audit opinion. Going concern is a unity of business to continue its operation for a quite long time. This research is aimed to find out whether the profitability ratio, liquidity, solvency, firm size, auditor reputation and audit opinion on the previous year give significant influence to the acceptance of going concern audit opinion at property and real estate companies which are listed in Indonesia Stock Exchange.

The samples of this research consist of 6 property and real estate companies which have been selected by using purposive sampling are listed in Indonesia Stock Exchange from 2011 to 2015. The data is the financial statement of property and real estate companies which have been obtained from Investment Gallery of Indonesia Stock Exchange "STIESIA" at Jl. Menur Pumpungan 30 Surabaya and it has been obtained from the official website of the IDX www.idx.co.id. The statistics test instrument is the SPSS 22 in order to conduct the logistic regressions analysis.

The result of the research shows that ratios i.e. profitability, liquidity, solvency and firm size do not gives any significant influence to the acceptance of going concern audit opinion; auditor reputation does not give any significant influence to the going concern audit opinion and it has been found that in the previous year, the audit opinion gives significant influence to the acceptance of going concern audit opinion.

Keywords: Profitability, liquidity, solvency, firm size, auditor reputation.