

## ABSTRACT

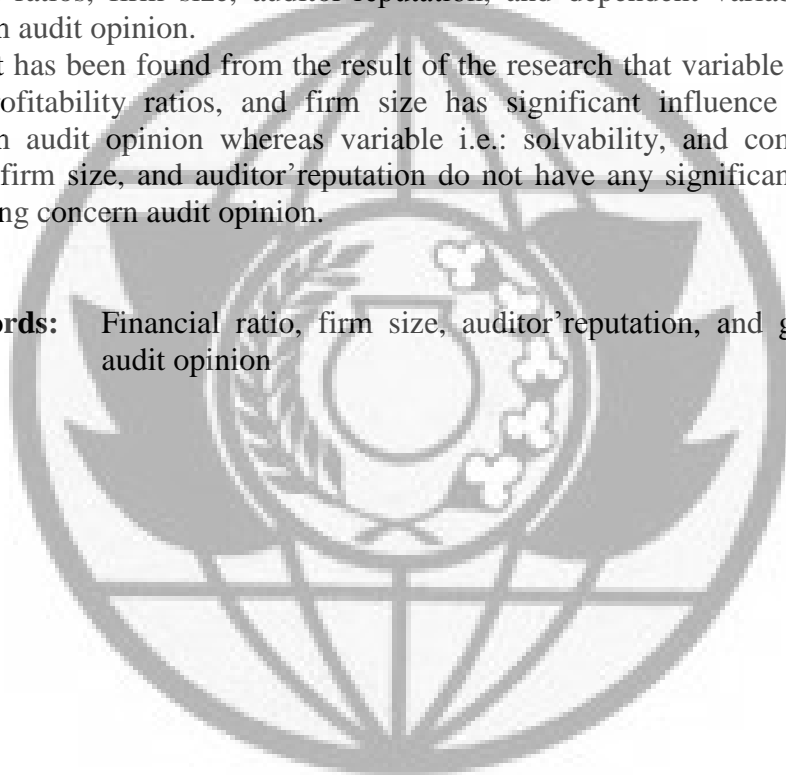
The purpose of this research is to examine the influence of financial ratio, firm size, and auditor'reputation to the going concern audit opinion on companies which are listed in Indonesia Stock Exchange (IDX) in 2012-2014 periods.

The samples are all sector companies which are listed in Indonesia Stock Exchange in 2012-2014 periods. 1480 companies have been selected as samples by using Stratified Random Sampling method and it results 265 financial statements of the companies and it obtains 33% of going concern audit opinion.

The data analysis has been carried out by using logistic regression and independent variables i.e.: liquidity, profitability, solvability, and company growth ratios, firm size, auditor'reputation, and dependent variable i.e.: going concern audit opinion.

It has been found from the result of the research that variable i.e.: liquidity, and profitability ratios, and firm size has significant influence to the going concern audit opinion whereas variable i.e.: solvability, and company growth ratios, firm size, and auditor'reputation do not have any significant influence to the going concern audit opinion.

**Keywords:** Financial ratio, firm size, auditor'reputation, and going concern audit opinion



## INTISARI

Penelitian ini bertujuan untuk menguji pengaruh rasio keuangan, ukuran perusahaan, dan reputasi auditor terhadap opini audit *going concern* pada perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2012-2014.

Sampel penelitian ini adalah semua sektor perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2012-2014. Sebanyak 1.480 perusahaan dengan menggunakan metode *Stratified Random Sampling* menghasilkan sampel 265 laporan keuangan perusahaan, dengan 33% memperoleh opini audit *going concern*.

Analisis data pada penelitian ini menggunakan regresi logistik dengan variabel independen: rasio likuiditas, profitabilitas, solvabilitas, pertumbuhan perusahaan, ukuran perusahaan, reputasi auditor, dan variabel dependen: opini audit *going concern*.

Hasil penelitian menemukan bahwa variabel: rasio likuiditas, profitabilitas, dan ukuran perusahaan secara signifikan mempunyai pengaruh terhadap opini audit *going concern*, sedangkan variabel : rasio solvabilitas, pertumbuhan perusahaan, dan reputasi auditor tidak mempunyai pengaruh signifikan terhadap opini audit *going concern*.

Kata kunci: rasio keuangan, ukuran perusahaan, reputasi auditor, opini *going concern*.

