

## ***ABSTRACT***

This study aims to prove empirically the influence of Financial distress, Leverage, Solvability, Profitability, Liquidity, Management plan to going concern audit opinion. The population in this study uses manufacturing companies listed on the Indonesia Stock Exchange (BEI) in 2014-2016. The sampling method uses purposive sample method. The method of statistical analysis used in this study is logistic regression.

The results of this study prove that the Financial Distress, Liquidity and Management plan affect the going concern audit opinion while Leverage, Solvency, Profitability has no effect on going concern audit opinion.

Keywords: Going Concer.Financial audit audit opinion, Leverage, Solvency, Profitability, Liquidity, Management Plan

## ABSTRAK

Penelitian ini bertujuan membuktikan secara empiris pengaruh Financial distress, Leverage, Solvabilitas, Profitabilitas, Likuiditas, Rencana manajemen terhadap opini audit *going concern*. Populasi dalam penelitian ini menggunakan perusahaan manufaktur yang terdaftar dalam Bursa Efek Indonesia (BEI) pada tahun 2014-2016. Metode pengambilan sampel menggunakan metode Purposive sample. Metode analisis statistik yang digunakan dalam penelitian ini adalah regresi logistik.

Hasil penelitian ini membuktikan bahwa Financial Distress, Likuiditas dan Rencana manajemen berpengaruh terhadap opini audit *going concern* sedangkan Leverage, Solvabilitas, Profitabilitas tidak berpengaruh terhadap opini audit *going concern*.

Kata Kunci : Opini audit *going concern*. Financial Distress, Leverage, Solvabilitas, Profitabilitas, Likuiditas, Rencana Manajemen