

ABSTRACT

The pupose of this study is to examine the influence of firm size, liquidity, profitability, auditor reputation, and profitability on going concern auditing Opinion. This study's populations are 46 listed mining companies in Indonesian Stock Exchange (IDX) for the period 2014-2018. Sampling method used is purposive sampling method, total samples were 16 companies which had chose by purposive sampling' criteria. The data which used is secondary data that acquired from IDX website and it was analyzed by logistic regression. The result of this study showed that the firm size and auditor reputation does not affect the going concern audit opinion. and variables of likuidity and profitability are affect the going concern audit opinion.

Keywords : firm size, likuidity, auditor reputation, profitability, going concern auditor opinion

ABSTRAK

Tujuan penelitian ini adalah untuk menguji pengaruh ukuran perusahaan, likuiditas, reputasi auditor, dan profitabilitas terhadap penerimaan opini audit *going concern*. Populasi dalam penelitian ini adalah 46 perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia pada periode 2014-2018. Metode pemilihan sampel adalah purposive sampling. Total sampel yang diperoleh berdasar kriteria purposive sampling adalah 16 perusahaan. Data yang digunakan adalah data sekunder dan dianalisis menggunakan regresi logistik. Hasil penelitian menunjukkan bahwa ukuran perusahaan dan reputasi auditor tidak berpengaruh terhadap opini audit *going concern*. Dan pada variabel likuiditas dan profitabilitas berpengaruh terhadap opini audit *going concern*.

Kata kunci : ukuran perusahaan, likuiditas, reputasi auditor, profitabilitas, opini audit *going concern*