

ABSTRACT

Agnes. *The effect of company size, corporate growth, financial distress and liquidity against audit opinion going concern in trading company listed in Indonesia stock exchange period 2014-2016. (guided by ms. Sri Handayani SE, MM, M.Ak, CPMA)*

The purpose of this research is to analyze the influence of size company, corporate growth, financial distress and liquidity partially and simultaneously towards acceptance of going concern audit opinion on trading company that listed in Indonesia stock exchange 2014-2016 period. Going concern audit opinion is said to be a marker for a company that gets an auditor's assessment of its business continuity. In the sense that the company has a risk in continuing the business.

Company size is measured by calculating asset growth, company growth is measured by using sales growth, financial distress is measured by zscore altman method, liquidity is measured by current ratio, while going concern audit opinion is measured by dummy variable that is going concern audit opinion given code 1, while non going concern audit opinion given code 0. The data used comes from secondary data in the form of annual financial statement data and annual audit report data of trading companies listed in Indonesia Stock Exchange for 3 years, in 2014-2016. This study used a saturated sampling technique that is the entire population of 119 data used as research samples. Data analysis techniques in this study using binary logistic regression analysis, descriptive statistical test, omnibus test, wald test, and the coefficient of determination negelkerke.

The results of this study are company size, corporate growth, financial distress and liquidity simultaneously affect the acceptance of going concern audit opinion. Partially, the financial distress variable has significant effect with negative coefficient and liquidity variable has significant effect with positif coefficient and company size and corporate growth have no significant effect. This shows that the financial distress and liquidity is a variable that can be considered for giving a going concern audit opinion by the aud

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