

ABSTRACT

Margaretta Tobing. *Analysis Effect of Profitability, Leverage , Firm Size and Prior Year's Audit Opinion on The Receipt of Going Concern Audit Opinion Textile and Garment Industry Listed in Indonesia Stock Exchange Year 2012-2014 (Guided by the Mr. Adrie Putra ,SE, MM).*

Business Continuity of a company or commonly known as a going concern is a basic assumption in assessing an entity's financial condition, through the assumption of going concern show that a business entity may retain its business viability in the long term. Auditors have an important role to prevent the publication of misleading financial statements and assess whether there is any doubt about the company in maintaining company life . This study aimed to analyze the effect of profitability, leverage, the firm size and prior year's audit opinion of the going concern audit opinion. This study is based on data obtained from the Indonesia Stock Exchange which consists of 15 companies of textile and garment industry.

The methodology in this study using causality and total population is 89, sampling in this study using purposive sampling method and the type of data used in the research is secondary data that is listed in the Indonesia Stock Exchange during the years 2012-2016 and the research sample is 75 companies and testing this hypothesis using a regression binary.

Hypothesis testing results showed that simultaneous profitability, Leverage ,Firm Size and Prior Year's Audit Opinion significant effect to Going Concern Audit Opinion .But partially , Prior Year Audit Opinion have a significant positive effect to Going Concern Audit Opinion. While the profitability, Leverage ,Firm Size does not have a significant effect to going concern opinion .

Keywords : *Profitability, Leverage ,Firm Size, Prior Year Audit Opinion ,Going Concern Audit Opinion .*