

ABSTRACT

Title : *The Comparison Effect of profitability, , liquidity and audit opinion in the previous year on going concern audit opinion in mining companies and pulp and paper companies which are listed in Indonesia Stock Exchange in the period 2013 – 2017.*

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Study Program : *Accounting*

This study aimed to analyze the effect of profitability, liquidity and previous year audit opinion on going concern audit opinion in mining companies and pulp and paper companies listed on the Stock Exchange for the period 2013-2017. Profitability is measured by return on equity, liquidity is measured by the current ratio, the previous year's audit opinion is measured by dummy, and the going concern audit opinion is measured by dummy. The method used is purposive sampling and cluster sampling. The number of samples used in this study was 175 samples from a total population of 200 for mining companies and 35 samples from a total population of 42 for pulp and paper companies. Types of data are secondary data source from annual reports. The data analysis method used is logistic regression analysis.

The results show for mining companies, profitability and liquidity have a negative but not significant effect on the going concern audit opinion, and the previous year audit opinion has a significant positive effect on the going concern audit opinion. Meanwhile, pulp and paper companies, profitability have a negative but not significant effect on going concern audit opinion, liquidity has a positive but not significant effect on the going concern audit opinion and previous year's audit opinion has a significant positive effect on going concern audit opinion. Simultaneously both show the same result, the independent variabel (ROE, CR and Previous Year Audit Opinions) have a significant effect on dependent variable (Going Concern Audit Opinion).

Keywords: *profitability, liquidity, previous year audit opinion, going concern audit opinion*