

ABSTRACT

NORITA DESI PRATIWI, Profitability, Liquidity, Company Growth Of Going Concern Audit Opinion Study On Manufacturing Companies Sub-Sector Textile and Garment Companies Lised on the Indonesia Stock Exchange Year 2012-2016 (led by Dr. MF. Arrozi Adhikara, SE., Ak. , M.Sc., CA.,)

Based assumption of going concern opinion used by the auditor to prepare financial steatment. Assumption appears if the auditor has a doubt of financial steatments. Going concern audit opinion provisoin may worst the company likes loss of public confidence even go bankrupt. This study aimed to analyze the profitability, liquidity, and company growth of going concern audit opinion. Profitability measured by Ratio On Assets (ROA), Liquidity measured by Current Ratio (CR), and Company Growth measured SALE.

The methodology in this study using causality a total population of 79 companies, sampligin this study using boring sampling method and type of data used this research is secondary data is listed in the Indonesia Stock Exchange during the year of research from 2012 to 2016 and the sampel used is 17 companies and testing this hypothesis using logistic binary.

The result showed that simultaneous profitability, liquidty, and company growth have influence significant on going concern auit opinion. The partical, profitability and company growth did not have a significant influence on going concern auit opinion, while liquidity have a significant influence on going concern audit opinion.

Keywords : Going Concern Audit opinion, Profitability, Liquidity, Company Growth.