

ABSTRAK

Kasipah. Pengaruh Ukuran Perusahaan, Solvabilitas, Profitabilitas dan Likuiditas Terhadap *Opini Audit Going Concern* (Studi Empiris pada Industri Manufaktur sub sektor Tekstil dan Garmen yang Terdaftar Pada Bursa Efek Indonesia Periode 2011-2016) (dibimbing oleh Ibu Sri Handayani, SE, M.Ak, MM)

Penelitian ini bertujuan untuk menganalisis pengaruh ukuran perusahaan, solvabilitas, profitabilitas dan likuiditas terhadap *opini audit going concern* (Studi Empiris pada Industri Manufaktur sub sektor Tekstil dan Garmen yang Terdaftar Pada Bursa Efek Indonesia Periode 2011-2016). Ukuran perusahaan diukur dari Total aset, solvabilitas diukur dari *debt to equity ratio*, profitabilitas diukur dari *return on asset ratio*, dan likuiditas diukur dengan *quick ratio*, sedangkan *opini audit going concern* diukur dari opini auditor wajar tanpa pengecualian.

Metode yang digunakan adalah purposive sampling. Jumlah sampel yang digunakan dalam penelitian ini adalah 78 perusahaan tekstil dan garmen yang terdaftar di Bursa Efek Indonesia dari total populasi 96. Jenis data adalah data sekunder yang bersumber dari laporan keuangan dan laporan tahunan. Metode analisis data yang digunakan adalah analisis regresi binari logistik.

Hasil pengujian hipotesis menunjukkan bahwa secara simultan, ukuran perusahaan, solvabilitas, profitabilitas dan likuiditas berpengaruh secara signifikan terhadap *opini audit going concern*. Secara parsial solvabilitas berpengaruh signifikan terhadap *opini audit going concern*, sedangkan ukuran perusahaan, profitabilitas dan likuiditas tidak berpengaruh secara signifikan terhadap *opini audit going concern*.

Kata kunci: Ukuran Perusahaan, Solvabilitas, Profitabilitas, likuiditas, *Opini Audit Going Concern*.

ABSTRACT

Kasipah. *The effect of Size of Companies, Solvability, Profitability and Liquidity to Audit Opinion Going Concern (Empirical Studies on Manufacturing sub sectors of textiles and Garments which are listed in Indonesia Stock Exchange in the Period 2011-2016) (Guided by Mrs. Sri Handayani, SE, M. Ak, MM)*

This study aimed to analyze the effect of size of companies, solvability, profitability and liquidity to audit opinion going concern (Empirical Studies on Manufacturing sub sectors of Textiles and Garments which are listed Indonesia stock exchange in the period 2011-2016). Company size measured by Total assets, solvability measured by debt to equity ratio, profitabilitas measured by return on assets ratio, and liquidity is measured by quick ratio, while the audit opinion going concern from by opinion is measured from the auditor reasonable without exception.

The method used is the purposive sampling. The samples used in this study is a 78 mining companies registered in the Jakarta Stock Exchange in the period of 2011-2016 on the total population of 96. This type of data is secondary data obtained from the annual reports. Data analysis method used is binary logistic regression analysis.

Hypothesis testing results showed that simultaneous company size, solvability, profitability and liquidity effect to audit opinion going concern. But partially, solvency have significant to audit opinion going concern, while the size, profitability and liquidity does not have a significant effect to audit opinion going concern.

Keywords: *Company Size, Profitability, Solvability, liquidity, Audit Opinion Going Concern.*