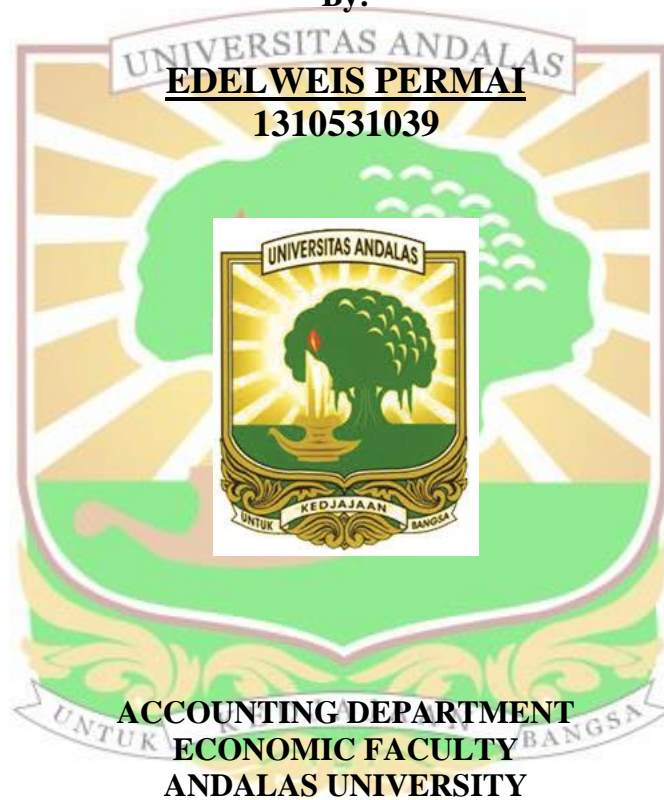


**“THE IMPACT OF LIQUIDITY, PROFITABILITY,
SOLVENCY, PRIOR YEAR AUDIT OPINION, AND
COMPANY’S GROWTH ON THE ACCEPTANCE OF GOING
CONCERN AUDIT OPINION”**

By:




THESIS

Thesis Advisor: Verni Juita, SE.M.Com (ADV) Ak.

PADANG

2018

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THE IMPACT OF LIQUIDITY, PROFITABILITY, SOLVENCY, PRIOR YEAR AUDIT OPINION, AND COMPANY'S GROWTH ON THE ACCEPTANCE OF GOING CONCERN AUDIT OPINION

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ABSTRACT

This research is aimed to empirically examine the impact of several factors to the acceptance of going concern audit opinion. Some factors which are tested in this research are liquidity, profitability, solvency, prior year audit opinion, and company's growth as the independent variable whereas the going concern is used as dependent variable. This research used 16 agriculture companies listed on Indonesia Stock Exchange (IDX) from 2013 – 2016 that been chosen by using the purposive sampling method. To analyze the effect of independent variables on the dependent variable, data were analyzed by using logistic regression analysis on the significant level of 5%. The empirical results shows that prior year audit opinion have significant influence on the acceptance of going concern audit opinion, while liquidity, profitability, solvency, and company's growth have insignificant influence.

Keywords: liquidity, profitability, solvency, prior year audit opinion, company's growth, going concern audit opinion


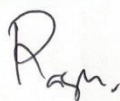
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ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh beberapa faktor terhadap penerimaan opini audit *going concern*. Faktor-faktor yang diuji dalam penelitian ini adalah likuiditas, profitabilitas, solvabilitas, opini audit tahun sebelumnya dan pertumbuhan perusahaan sebagai variabel independen sedangkan opini audit *going concern* sebagai variabel dependen. Penelitian ini menggunakan 16 perusahaan agrikultural yang terdaftar di Bursa Efek Indonesia (BEI) daritahun 2013 - 2016 yang telah dipilih dengan menggunakan metode purposive sampling. Untuk menganalisis pengaruh variabel independen terhadap variabel dependen, data dianalisis dengan menggunakan analisis regresi logistik pada tingkat signifikansi 5%. Hasil empiris menunjukkan bahwa opini audit tahun sebelumnya memiliki pengaruh signifikan terhadap penerimaan opini audit *going concern*, sedangkan likuiditas, profitabilitas, solvabilitas dan pertumbuhan perusahaan memiliki pengaruh yang tidak signifikan.

Kata Kunci: likuiditas, profitabilitas, solvabilitas, opini audit tahun sebelumnya, pertumbuhan perusahaan, opini audit *going concern*

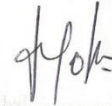
This thesis has already examined on March, 23th2018. The abstract has already approved by thesis advisor and examiner:

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