

**ABSTRAK**

**ANALISIS PENGARUH LIKUIDITAS, UKURAN PERUSAHAAN,  
DAN REPUTASI AUDIT TERHADAP PENERIMAAN  
OPINI AUDIT GOING CONCERN**

**(Studi Empiris pada Perusahaan Manufaktur di Bursa Efek  
Indonesia)**

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Tujuan penelitian ini untuk mengetahui pengaruh likuiditas terhadap penerimaan opini audit *going concern*, mengetahui pengaruh ukuran perusahaan terhadap penerimaan opini audit *going concern*, mengetahui pengaruh reputasi audit terhadap penerimaan opini audit *going concern*.

Jenis penelitian ini adalah studi empiris. Sampel penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2011 – 2013. Pengambilan sampel penelitian dilakukan dengan metode *purposive sampling* dan menghasilkan sampel sebanyak 80 perusahaan. Data diuji dengan analisis regresi logistik.

Hasil penelitian menunjukkan bahwa likuiditas berpengaruh terhadap penerimaan opini audit *going concern*. Sementara itu, ukuran perusahaan dan reputasi audit tidak berpengaruh terhadap penerimaan opini audit *going concern*.

*Kata kunci: opini audit going concern, likuiditas, ukuran perusahaan, reputasi audit.*

**ABSTRACT**

**ANALYSIS THE INFLUENCE OF LIQUIDITY, COMPANY SIZE, AND  
AUDIT REPUTATION OF THE ACCEPTANCE  
GOING CONCERN AUDIT OPINION**

**(an Empirical Study at Manufacturing Companies Listed at Indonesian  
Stock Exchange)**

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The aim of this research is to analyze liquidity, company size and audit reputation of the acceptance going concern audit opinion.

The research was an empirical study. The sample used in this research were manufacturing companies listed in Indonesian Stock Exchange in 2011-2013. Those companies were selected by purposive sample method. There were 80 companies. The data were tested by logistic regression analysis.

The result showed that liquidity was the only factor, that significantly influenced the acceptance going concern audit opinion. In contrast, company size and reputation audit were not have any significant influenced to the acceptance going concern audit opinion.

*Keywords: going concern audit opinion, liquidity, company size and audit reputation.*