

**PENGARUH KUALITAS AUDIT, OPINI AUDIT TAHUN SEBELUMNYA, UKURAN PERUSAHAAN, DAN PERTUMBUHAN PERUSAHAAN TERHADAP PENERIMAAN OPINI AUDIT GOING CONCERN**

**(Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Tahun 2014 Sampai Tahun 2017)**

Ratu Nuresa Meirani  
[ratumeirani@yahoo.com](mailto:ratumeirani@yahoo.com)

Fakultas Ekonomi, Universitas Satya Negara Indonesia  
Jalan Arteri Pondok Indah No.11 Kebayoran Lama – Jakarta

**ABSTRACT**

*A good or good company is not only a company that always wants to get high profits, but a good company is a company that can continue to survive or go on going (going concern) and can continue to compete in the business world with other companies. In this research based on the phenomenon of differences in the results of research or commonly called research gap in each variable. The purpose of this study was to find out and analyze the Effect of Audit Quality, Previous Year Audit Opinion, Company Size, and Company Growth on the Acceptance of Going Concern Audit Opinion. This research is in the form of quantitative research with a method in the form of collecting data from the financial statements of the company under study. The data analysis model used is logistic regression analysis. Sample selection is done by purposive sampling. The sample amounted to 30 companies with data obtained as many as 120 data in the year of observations conducted by researchers.*

*The test results showed that only 51.3% of the factors that received going-concern audit opinion could be explained by audit quality, previous year's audit opinion, company size and company growth, while the remaining 48.7% was explained by other factors not examined in the study this. While the results of the G test show that simultaneously the audit quality variable, the previous year's audit opinion, the size of the company and the growth of the company simultaneously have an effect and are significant towards the acceptance of the going concern audit opinion with the results of the analysis namely  $\alpha = 5\% (0.05) < \text{Sig.} = 0\% (0.00)$ . The Wald test results show that the previous year's audit opinion variables and company size have a partially significant effect on the acceptance of a going-concern audit opinion with the results of  $\alpha = 5\% (0.05) < \text{Sig.} = 0\% (0.00)$ . While the audit quality variable, and company growth showed no significant influence on the acceptance of going-to-go audit audit opinion with the results obtained at 48.5% for audit quality variables, and company growth of 87.8%, which results were all greater than the rate of audit error  $\alpha = 5\% (0.05)$ . The dominant variable influencing the acceptance of the going concern audit opinion is the previous year's audit opinion variable and company size.*

**Keywords : Audit Quality, Opinion of Previous Year Audit, Company Size, Corporate Growth, Audit Going Concern Opinion**