

## ABSTRAK

Penelitian ini bertujuan untuk meneliti secara empiris mengenai pengaruh likuiditas, profitabilitas, debt default, disclosure, ukuran perusahaan dan opini audit tahun sebelumnya terhadap penerimaan opini audit going concern pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2012-2016. Likuiditas diukur dengan current ratio, profitabilitas diukur dengan return on asset, debt default diukur dengan quick ratio, disclosure diukur dengan disclosure level, ukuran perusahaan diukur dengan natural log dari total asset, opini audit tahun sebelumnya diukur dengan melihat apakah tahun sebelumnya perusahaan mendapatkan opini audit going concern, dan opini audit going concern diukur dengan melihat apakah tahun pada tahun berjalan perusahaan mendapatkan opini audit going concern. Hasil dari penelitian ini adalah likuiditas berpengaruh signifikan terhadap opini audit going concern, profitabilitas tidak berpengaruh signifikan terhadap opini audit going concern, debt default tidak berpengaruh signifikan terhadap opini audit going concern, disclosure tidak berpengaruh signifikan terhadap opini audit going concern, ukuran perusahaan berpengaruh signifikan terhadap opini audit going concern, dan opini audit tahun sebelumnya berpengaruh signifikan terhadap opini audit going concern.

## *ABSTRACT*

*This study aims to empirically examine the effect of liquidity, profitability, debt default, disclosure, company size and previous year's audit opinion on the acceptance of going concern audit opinion on manufacturing companies listed on the Indonesia Stock Exchange in 2012-2016. Liquidity is measured by current ratio, profitability is measured by return on assets, debt default is measured by quick ratio, disclosure is measured by disclosure level, company size is measured by natural log of total assets, previous year audit opinion is measured by seeing whether the previous year received an audit opinion going concern, and going concern audit opinion is measured by looking at whether the year in the current year the company gets a going-concern audit opinion. The results of this study are that liquidity has a significant effect on the going concern audit opinion, profitability does not have a significant effect on the going concern audit opinion, debt default does not have a significant effect on the going concern audit opinion, disclosure does not have a significant effect on going concern audit opinion, firm size the going concern audit opinion, and the previous year's audit opinion have a significant effect on the going concern audit opinion.*