ABSTRAK

This research titled "The Effect of Company Size and Debt Default on the Going Concern Audit Opinion". The main purpose of this research are to understand the Manufacturing Companies Basic and Chemical Industry Sectors listed on the Stock Exchange period 2013-2017.

The variables in this study are Company Size (X1), Debt Default (X2), and Going Concern Audit Opinion (Y). The data used in this study is secondary data obtained from the official website of BEI in the form of corporate financial statements and auditors report manufacturing companies basic and chemical industry sectors listed on the Stock Exchange period 2013-2017. Based on the sample determination by purposive sampling technique, 40 manufacturing companies of the basic and chemical industry sectors fulfilled the sample criteria.

Statistical analysis method used in this research is logistic regression analysis, where statistic analysis is only using multicollinearity assumption because the dependent variable in this research is Opinion Audit Going Concern is dummy variable, so assumption of normality, heteroscedasticity and autocorrelation not required to be tested. This study aims to determine the size of the effect of Corporate Size and Debt Default to Going Concern Audit Opinion.

The result us that the Company Size on the Going Concern Audit Opinion had a significant effect on the contribution of influence of 30.5%, the Debt Default on the Going Concern Audit Opinion had a significant effect on the contribution of influence of 25.2% and Company Size and Debt Default has a significant effect with contribution of influence of 55.7%.

Keywords: Company Size, Debt Default, Going Concern Audit Opinion.