# **ABSTRACT**

Bayu Wicaksono / 35150111/2019 / The Influence of Liquidity Solvency and Company Growth on the Acceptance of Going Concern Audit Opinion on Manufacturing Companies listed on the Indonesia Stock Exchange in 2015-2017 / Advisors: Dr. Hanif Ismail, S.E., Ak., M.M., M.Ak., CA.

This study aims to determine the effect of liquidity, solvency, and company growth on the acceptance of going concern audit opinion on manufacturing companies listed on the Indonesia Stock Exchange. Going concern audit opinion is the opinion given by the auditor to show whether a company can maintain the continuity of its business or not. The auditor plays an important role as an intermediary for the interests of investors and management. Going concern audit opinion is not expected by the company because it can have an impact on the loss of public trust in the company's image.

This research is based on agency theory, which is defined as the agency relationship in a contract, where one person or more (principal) gives authority to the other party (agent) to make the best decision for the principal. Agency problems arise because both parties try to maximize personal interests, so that an independent third party is needed to be able to assess whether there are irregularities or manipulations that occur.

The population of this study are manufacturing companies listed on the Indonesia Stock Exchange in 2015-2017. The sampling technique in this study used purposive sampling technique, where there were 34 samples that met the criteria. Sample data was taken from www.idx.co.id by looking at the company's financial statement data. Data were tested by inductive statistical analysis / logistic regression analysis which consisted of assessing the overall fit model, testing the feasibility of the regression model (Lemeshow's Goodness of Fit Test), determination coefficient (Nagelkerke R Square), classification matrix, and estimated parameters and interpretations.

Based on the results of hypothesis testing, the liquidity variable does not affect the acceptance of the going-concern audit opinion with the sig value. 0.993 and the coefficient value is 0.09. Solvability variables affect the acceptance of the going-concern audit opinion with the value of sig. 0.040 and the coefficient value is 3.216. The company growth variable influences the acceptance of the going concern audit opinion with the sig value. 0,050 and coefficient value -1,136.

The conclusion of this study is that liquidity, solvability, and growth of the company simultaneously influence the acceptance of going-concern audit opinion.