# ABSTRACT

Christian Eric Wiguna / 34150259 / 2019 / The Influence of Liquidity, Profitability, Solvability, Company Size, And Audit Committee of Going Concern Audit Opinion in Infrastructure, Utility, and Transportation Companies Listed on the Indonesia Stock Exchange in 2015-2017 / Advisor: Ari Hadi Prasetyo, Drs., M.M., M.Ak

Audit opinion with going concern modification indicates that the auditor assesses the existence of a gap or risk of the company (auditee) in its ability to survive in business. To see the background of the company's problems the auditor can see two side which is financial aspects and non-financial aspects. The purpose of this study is to determine the effect of liquidity, profitability, solvency, firm size, and audit committee on going-concern audit opinion.

This study is based on agency theory, where there are contracts between principals and the agent. The management hands over the authority to the auditor to examine financial statements related to the condition of the company as a whole and the survival of the company (going concern). But in this case the auditor acts outside his independence as an auditor.

The object of this study is a report on infrastructure, utilities and transportation sector companies listed on the Indonesia Stock Exchange in 2015-2017. Sampling was done by purposive sampling method and obtained a sample of 62 samples. The test is the coefficient similarity test to find out whether pooling data can be done, descriptive statistical analysis, logistic regression test which includes feasibility test regression models, overall fit model, Nagelkerke R Square, classification matrix,and parameters.

The results of this study indicate that liquidity has a sig value of 0.147, profitability has a sig value of 0.468, and the audit committee has a sig value of 0.424. Where it does not have a significant effect on the tendency not to accept going-concern audit opinion because the average has a sig value of more than 0.05 and solvability has a sig value of 0.144 where it does not have a significant effect on the tendency to accept going-concern audit opinion. While the size of the company has a sig value of 0.029 which is smaller than 0.05, which means it has a significant influence on the tendency not to accept going-concern audit opinion.

The results of this study conclude that there is insufficient evidence of liquidity, profitability, and audit committee towards the tendency not to accept going concern audit opinion, and solvency is not enough evidence of the tendency to accept going-concern audit opinion. And the size of the company there is enough evidence of the tendency not to accept the going-concern audit opinion.