

**PENGARUH PERTUMBUHAN PERUSAHAAN, PROFITABILITAS DAN
KUALITAS AUDIT TERHADAP PEMBERIAN OPINI AUDIT
*GOING CONCERN***

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Abstrak

Penelitian ini dilakukan untuk menguji Pengaruh Pertumbuhan Perusahaan, Profitabilitas dan Kualitas Audit terhadap pemberian Opini Audit *Going Concern* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2011-2013. Sampel dalam penelitian ini digunakan *purposive sampling* dan diperoleh sample sebanyak 339 perusahaan manufaktur. Uji hipotesis menggunakan uji regresi logistik. Hasil menunjukkan bahwa Pertumbuhan Perusahaan dan Kualitas Audit tidak berpengaruh signifikan terhadap Pemberian opini audit *Going Concern* sedangkan Profitabilitas berpengaruh signifikan terhadap Pemberian opini audit *Going Concern*

Kata kunci : Pertumbuhan Perusahaan, Profitabilitas, Kualitas Audit dan Opini Going Concern

THE EFFECT OF COMPANY GROWTH, PROFITABILITY AND AUDIT QUALITY OF GOING CONCERN AUDIT OPINION RECEPTION

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Abstract

This research is a study that tested the effect of the Company Growth, Profitability and Audit Quality of the acceptance of Going Concern in the manufacturing companies listed at Indonesia Stock Exchange periods of 2011-2013. In this study, researchers used purposive sampling and sample size to obtain a sample of 339 manufacturing Companies. The sampling method used was purposive sampling. The method of analysis used was logistic regression. The results of this study indicate the Company Growth and Quality Audit do not significant affect the going concern audit opinion reception while profitabilty significant effect on the acceptance of Going Concern audit opinion..

Keywords : Company Growth, Profitability, Audit Quality and Going Concern Opinion