

ABSTRAK

Penelitian yang sudah dilakukan bertujuan demi menguji sekaligus menganalisis pengaruh antara pertumbuhan suatu perusahaan, *financial distress*, *leverage* serta ukuran suatu perusahaan atas pemberian opini audit *going concern*. Populasi data yang digunakan di penelitian yaitu keseluruhan perusahaan dengan klasifikasi manufaktur dan tercatat di BEI periode 2016 sampai dengan 2018.

Sampel penelitian ditentukan dengan memakai teknik *purposive sampling* yakni menggunakan kriteria sampel. Sampel yang digunakan sebanyak 372 perusahaan dengan klasifikasi manufaktur selama tiga periode dengan analisis data menggunakan regresi logistik.

Penelitian memiliki hasil yang membuktikan bahwa opini audit *going concern* yang diberikan auditor tidak diakibatkan oleh pertumbuhan suatu perusahaan dan ukuran perusahaan. Namun opini audit *going concern* yang diberikan auditor dipengaruhi positif secara signifikan oleh *financial distress* dan *leverage*.

Kata kunci: pertumbuhan perusahaan, *financial distress*, *leverage*, ukuran perusahaan, opini audit *going concern*.

ABSTRACT

The research that has been done aims to examine and analyze the influence between a company's growth, financial distress, leverage and the size of a company on going concern audit opinion. The population of the data used in the study is the entire company with the classification of manufacturing and recorded on the Stock Exchange in the period of 2016 to 2018.

The research sample was determined using purposive sampling technique using sample criteria. The sample used was 372 companies with manufacturing classifications for three period with data analysis using logistic regression.

The research has results that prove that the going concern audit opinion given by the auditor is not caused by the growth of a company and the size of the company. But the going concern audit opinion given by the auditor is significantly positively influenced by financial distress and leverage.

Keywords: company growth, financial distress, leverage, company size, going concern audit opinion.