

ABSTRACT

Going concern is the assumption in accounting estimate a business entity will continue in the long term. Investors expect the auditors give an early warning of failure of corporate finance and audit opinions issued by the auditor of the financial statements.

This study aimed to analyze the going-concern audit opinion by several factors, profitability, liquidity, and growth of the Going Concern Audit Opinion on retail and wholesale companies listed on the Stock Exchange in 2012-2016. The data used in this study was obtained from the financial statements.

The population of this research is a retail and wholesale company listed in Indonesia Stock Exchange in 2012-2016. A total of 95 samples were obtained by using purposive sampling method. In analyzing the influence between independent and dependent variables used logistic regression analysis using SPSS 20 software.

Results showed that simultaneous variable profitability, debt default, the company's growth and company size influence the acceptance of going concern audit opinion Partially variable profitability, debt default, and firm size effect on the acceptance of going concern audit opinion While the firm growth has no effect on going concern audit opinion.

Based on these results, if the investor wants to carry out the investments and expect a refund it must pay attention profitabilitas level of a company and make sure whether the company is in its default state or not.

Keywords: profitability, debt default, the company's growth, company's size, and going concern audit opinion.