

ABSTRACT

A going concern audit opinion is an opinion given by the auditor if the company can not maintain the survival of an entity. A going concern audit opinion can be used as an early warning for users of financial statements to avoid mistakes in decision making. Issuance of going concern audit opinion will affect the loss of public confidence in corporate image and company management. This will affect the sustainability of the business going forward.

This study aims to determine the variables liquidity, leverage, and growth of the company. In addition, this study also aims to determine the influence of liquidity, leverage, and corporate growth towards providing a going concern audit opinion on the property sector and real estate listed on the Indonesia Stock Exchange in the year period 2012-2016.

Data collection methods in this study using secondary data sources in the form of annual financial statements of property and real estate sector listed in Indonesia Stock Exchange (IDX) in the year period 2012-2016. This study uses purposive sampling with the number of samples used as many as 37 companies. The method of analysis in this study using logistic regression method with statistical software SPSS 20.

Based on the test results, the liquidity, leverage, and corporate growth variables simultaneously have a significant effect on the provision of going concern audit opinion. Partially it can be concluded that liquidity has a significant negative effect on giving going concern audit opinion. While leverage, and pertumbuhan companies have no significant effect on the provision of going concern audit opinion.

Based on these results, companies and investors need to pay attention to the composition of the company's liquidity level. So the company can convince the shareholders, and investors can minimize the risk when investing.

Keywords: *Liquidity, Leverage, Corporate Growth and Going Concern Audit Opinion*