ABSTRAK

Bursa Efek Indonesia (BEI) sudah memberikan penjelasan bahwansya adanya perusahaan yang mengalami permasalahan menghasilkan pemeriksaan yang dipertanyaakan ataupun dilakukan pemeriksaan Berdasarkan menghasilkan analisis dan pembahasan terkait pengaruh Profitabilitas, Pendapatan Pemeriksaan Tahun Sebelumnya dan PengukuranPerusahaan terhadap Pendapatan Pemeriksaan Kelangsungan hidup pada Perusahaan Manufaktur yang Terdaftar di BEI tahun 2017-2019, maka dapat disimpulan sebagai berikut : Berdasarkan menghasilkan perhitungan diperoleh $t_{hitung} > t_{tabel}$ yaitu 1,188 > 1,98472 dan nilai sig 0,038 > 0,05 maka H_1 tidak menerima hingga H0 dapat menerima. Hingga bisa disimpulkan jika profitabiltas memiliki tidak adanya mempengaruhi positif terhadap pendapatan kelangsungan hidup. Berdasarkan menghasilkan perhitungan diperoleh $t_{hitung} > t_{tabel}$ yaitu 2,109 > 1,98472 dan nilai sig 0,04 < 0,05 maka H_2 menerima dan H0 menolak. Hingga dapat disimpulkan bahwa pendapatan pemeriksaan sebelumnya mempengaruhi positif terhadap pendapatan kelangsungan hidup. Berdasarkan menghasilkan perhitungan diperoleh $t_{hitung} > t_{tabel}$ yaitu 3,492 > 1,98472 dan nilai sig 0,02 < 0,05 hal ini H_2 dapat dterima hingga H0 tidak diterima**.** Hingga dapat disimpulkan bahwa pengukuranperusahaan mempengaruhi positif terhadap pendapatan kelangsungan hidup. Berdasarkan menghasilkan perhitungan diperoleh $t_{hitung} > t_{tabel}$ yaitu 3,287 > 1,98472 dan nilai sig 0,01 < 0,05 maka H_2 ditrima dan H0 diitolak. Hingga dapat disimpulkan bahwa profitabilitas, pendapatan pemeriksaan sebelumnya dan pengukuranperusahaan mempengaruhi positif terhadap pendapatan kelangsungan hidup.

Kata Kunci : Profitabilits, Pendapatan Tahun Sebelumnya, Pengukuran Perusahaan, Pendapat Kelangsungan hidup

ABSTRACT

The Indonesia Stock Exchange (IDX) has explained that there are still a nmber of companies whose businesses have been discontinued, which still need to be questioned or reviewed. This is because not all issuers listed on the Indonesia Stock Exchange have canceled their prospective future business (going cocrens). One of the criteria for a cmpany that is said to have no theft attempts is if the company has no income or continuous loss performance. In order to collect data that is used as a support in this discussion, the authors use data collection methods, namely: Documentation methd is a methd used as a basis for analyzing data in this study by collecting data, how to record, collect and study company data related to financial reports published on the official wbsite www.idx.co.id. Based on the results of the analysis and discussion regarding the influence of Profitability, Previous Years' audit opinions and Compny Size on going cocrens audit opinions in Manufcturing Companies Registered on the IDX in 2017-2019, it can be cncluded as follows: Based on the calculation results obtained tcount > ttable, namely 1,188 > 1 .98472 and a sig value of 0.038 > 0.05, then H1 is rejected and H0 is accepted. So it can be cncluded that profitability has no positive effect on going concren opnion. Based on the clculation rsults, tcount > ttable is 2.109 > 1.98472 and a sig value of 0.04 <0.05, then H2 is acceepted and H0 is rejeected. So it can be concluded that the previous audit opnion had a positive effect on going concren opinion. Based on the clculation rsults, tcount > ttable is 3.492 > 1.98472 and a sig value of 0.02 <0.05, then H2 is accepteed and H0 is rejeected. So it can be concluded that company size has a positive effect on going concren opiinion. Based on the calculation results, tcount > ttable is 3.287 > 1.98472 and a sig value of 0.01 <0.05, then H2 is acceepted and H0 is rejeected. So it can be concluded that profitability, previous audt opinioon and company size have a positive effect on going cocren opinnion.

Keywords: Profitabilitty, Previous Year's Opinion, Company Size, Going ConcrenOpiniion