

## **ABSTRACT**

*This study aims to examine the relationship between firm size, likuidity ratio, leverage ratio to going concern opinion. The independent variables used in this study are firm size, likuidity and leverage while the dependent variable in this study are going concern opinion.*

*The sample used in this study is a manufacturing companies listed on the Indonesia Stock Exchange in 2016 and 2017. The sampling technique are uses purposive sampling method, as many 99 companies that have met the predetermined sample criteria.*

*This study uses logistic regression to examine hypothesis. The result indicate that firm size and leverage ratio not have significant effect to going concern. On other hand likuidity ratio have significant effect to going concern opinion.*

*Keywords :Firm size, Likuidity ratio, Leverage ratio, Going concern opinion*