

ABSTRACT

The research is done to identify the consideration of auditor in giving the opinion of audit to real the report of company financial based on the variable of financial ratio, namely profitability, liquidity, leverage, sales growth and cash flow operation in giving the audit opinion. There is the company includes the consideration the auditor that the big errors toward the ability of the company in keep its role's life, in order that it can reach the real of auditor opinion without except by the explanation paragraf (explanatory language) including the error of the keep role's life (going concern), or the next in this research called as going concern. The research shows that variable profitability, liquidity, leverage, sales growth and cash flow operation that is estimated by analysis discriminan considered by auditor in giving the opinion of company audit.

Key Word: Going Concern, Profitabilitas, Likuiditas, Leverage, Sales Growth, Arus Kas Operasi.