

V. CONCLUSIONS, LIMITATIONS, AND SUGGESTIONS

A. Conclusions

Conclusions from this research are as follows :

1. The leverage has no effect on the acceptance of going concern audit opinion.
2. The company growth has negative effect on the acceptance of going concern audit opinion.
3. The profitability has negative effect on the acceptance of going concern audit opinion.
4. The company size have positive effect on the acceptance of going concern audit opinion.

B. Limitations

As for the limitations in this research are :

1. This research only examines the property and real estate company listed on the Indonesia Stock Exchange (BEI).
2. This research uses only financial variables and does not use non-financial variables.
3. This research is only used five period 2010-2014 in which this period is still short enough to can determine the factors that affect the company receives going concern audit opinion.

C. Suggestions

Based on the limited of researchers in conducting this research it is necessary to improve future research. The suggestions can be given is as follows :

1. For future researchers, can use additional variables such as the ratio of non financial and other financial ratios or other factors that can produce a variable that has a significant influence on the going concern audit opinion.
2. For future researchers, can add years of observations to be able to see a longer trend going concern audit opinion.
3. For future researchers, can use other sectors or the various sectors as a research object to the disclosure of the effect of going concern audit opinion.
4. For company managers, need to consider the company's growth, profitability, and the size of the company to in determining policy and making decisions to maintain the viability of its business.
5. For investors, it can use the company's growth, profitability, and the size of the company as consideration before making a decision to invest because these variables affect the disclosure of going concern audit opinion.
6. For auditors, in conducting the audit process can use the company's growth, profitability, and the size of the company as consideration in terms of providing the going concern audit opinion.