

EFFECT OF LIQUIDITY, PROFITABILITY AND SOLVENCY TO GOING CONCERN

AUDIT OPINION

(Case Study: Consumer Goods Companies in the Stock Exchange in 2008-2012)

By: Wiku Makara

43209010233

ABSTRACT This study is aimed to determine the effect of liquidity, profitability and liquidity against going concern audit opinion. using independent variables, ie current ratio, net profit margin and total debt to total assets ratio.

The population in this study are listed consumer goods company in Indonesia stock exchange between the period 2008 – 2012. Sampling was conducted using purposive sampling technique. The number of sample is 22 companies. Techniques of data analysis used in this study is logsitic regression analysis techniques. Results of this study indicate that the liquidity, profitability and solvency significant effect on the going concern audit opinion

Keywords: *liquidity, profitability, solvency, going concern audit opinion*

**PENGARUH LIKUIDITAS, PROFITABILITAS, LIKUIDITAS, DAN SOLVABILITAS
TERHADAP OPINI AUDIT GOING CONCERN**

(Studi Kasus: Perusahaan Consumer Goods di BEI Tahun 2008 – 2012)

Oleh: Wiku Makara

43209010233

ABSTRAK Penelitian ini bertujuan untuk mengetahui pengaruh likuiditas, profitabilitas dan likuiditas terhadap opini audiy going conern. dengan menggunakan variabel bebas, yaitu *current ratio*, *net profit margin* dan *total debt to total asset ratio*.

Populasi dalam penelitian ini adalah perusahaan consumer goods yang listing di bursa efek indonesia antara periode 2008 – 2012 Pengambilan sampel dilakukan dengan menggunakan teknik purposive sampling. Jumlah sampel perusahaan yang dianalisis berjumlah 22 perusahaan .Teknik analisis data yang digunakan dalam penelitian ini adalah teknik analisis regresi logistik. Hasil penelitian ini menunjukkan bahwa likuiditas, profitabilitas dan solvabilitas berpengaruh signifikan terhadap opini audit going concern

Kata Kunci : likuiditas, profitabilitas, solvabilitas, opini audit going concern