

ABSTRAK

Penelitian ini bertujuan untuk mendapatkan bukti empiris mengenai pengaruh likuiditas, solvabilitas, profitabilitas, kualitas audit, dan opini audit tahun sebelumnya terhadap opini audit *going concern*.

Penelitian ini menggunakan perusahaan property dan real estate yang terdaftar di Bursa Efek Indonesia tahun 2012 – 2014 sebagai sampel penelitian. Berdasarkan hasil *purposive sampling* diperoleh 37 perusahaan property dan real estate yang memenuhi kriteria sampel. Pengujian hipotesis dalam penelitian ini menggunakan analisis regresi logistik.

Berdasarkan hasil analisis yang dilakukan maka diperoleh kesimpulan bahwa variable likuiditas, solvabilitas, profitabilitas, dan kualitas audit tidak berpengaruh terhadap opini audit *going concern*. Sedangkan variabel opini audit tahun sebelumnya berpengaruh positif terhadap opini audit *going concern*.

Kata kunci : **Likuiditas, Solvabilitas, Profitabilitas, Kualitas Audit, Opini Audit Tahun Sebelumnya, Opini Audit *Going Concern*.**



ABSTRACT

This research aims to obtain empirical evidence of whether there is an influence of liquidity , solvency , profitability , quality audit , and the previous year's audit opinion on going concern audit opinion .

This research uses the property and real estate company listed on the Indonesia Stock Exchange in 2012 - 2014 as research samples . Based on the results obtained by purposive sampling 37 property and real estate companies that meet the criteria of the sample . Hypothesis testing on this research using logistic regression analysis .

The test result showed that the variable liquidity, solvency, profitability, and audit quality does not affect the going concern audit opinion . While variable previous year's audit opinion has positive effect on the going concern audit opinion .

Keywords : Liquidity, Solvency, Profitability, Quality Audit, Prior Year's Audit Opinion, Going Concern Audit Opinion

