

## **ABSTRACT**

*This study aims to analyze and obtain empirical evidence about the effect of liquidity and financial distress on going concern audit opinion. In addition to the two variables above, this study also added a moderating variable, namely company size.*

*The objects in this study are 44 basic and chemical industrial companies listed on the Indonesia Stock Exchange in the period 2016-2018. The sample in this study used purposive sampling. Sources of data obtained from audited financial statements and audit opinion reports. The method of data analysis uses logistic regression.*

*From the results of this study indicate that liquidity significantly influences the acceptance of going concern audit opinion, while financial distress does not significantly influence the acceptance of going concern audit opinion. In addition, company size is quasi moderation between the relationship of liquidity with going concern audit opinion, but on the relationship of financial distress with going concern audit opinion, company size is homologizer.*

**Keywords:** *Liquidity, financial distress, going concern, company size.*



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## ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan memperoleh bukti empiris mengenai pengaruh likuiditas dan *financial distress* terhadap penerimaan opini audit *going concern*. Selain 2 variabel diatas, penelitian ini juga menambahkan variabel moderasi yaitu *company size*.

Objek dalam penelitian ini adalah 44 perusahaan industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia pada periode tahun 2016-2018. Sampel dalam penelitian ini menggunakan *purposive sampling*. Sumber data diperoleh dari laporan keuangan auditan serta laporan opini audit. Metode analisis data menggunakan regresi logistik.

Dari hasil penelitian ini menunjukkan bahwa likuiditas berpengaruh signifikan terhadap penerimaan opini audit *going concern*, sedangkan *financial distress* tidak berpengaruh signifikan terhadap penerimaan opini audit *going concern*. Selain itu *company size* bersifat quasi moderator antara hubungan likuiditas dengan opini audit *going concern*, tetapi pada hubungan *financial distress* dengan opini audit *going concern* maka *company size* bersifat homologizer.

**Kata Kunci:** Likuiditas , *financial distress*, *going concern*, *company size*.

