

Abstract

The purpose of this research was to determine the effect of firm size, audit quality, and profitability on going concern opinions of food and beverage sector companies listed on the Indonesia Stock Exchange (IDX). Firm size was proxied using total assets, audit quality was proxied using audit firm reputation, and profitability was proxied using Return on Assets.

The object of this research used were 20 mining food and beverage companies selected based on the random purposive sampling method. This study used data processing logistic regression analysis using SPSS version 25. The results of this research were firm size have negative effect on going concern opinions, while, audit quality and profitability had no effect on going concern opinion.

Keywords: *Firm Size, Audit Quality, Profitability, Going Concern Opinion*



Abstrak

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh ukuran perusahaan, kualitas audit, dan profitabilitas terhadap opini going concern perusahaan sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI). Ukuran perusahaan diproksi menggunakan total aset, kualitas audit diproksi menggunakan reputasi KAP, dan profitabilitas diproksi menggunakan *Return on Asset*.

Objek penelitian yang digunakan adalah 20 perusahaan pertambangan makanan dan minuman yang dipilih berdasarkan metode random purposive sampling. Penelitian ini menggunakan pengolahan data analisis regresi logistik menggunakan SPSS versi 25. Hasil penelitian ini adalah ukuran perusahaan berpengaruh negatif terhadap opini going concern, sedangkan kualitas audit dan profitabilitas tidak berpengaruh terhadap opini going concern.

Kata kunci: Ukuran Perusahaan, Kualitas Audit, Profitabilitas, Opini Going Concern

