

## **ABSTRACT**

*Going concern audit opinion becomes an early warning indicator for the company to be able to maintain its business continuity in the future. This study aims to determine the effect of profitability, leverage, liquidity and opinion shopping on going concern audit opinion.*

*Population for this research use sample of sub sector company property & real estate which listed in Indonesia Stock Exchange (BEI) year 2014-2016. Pursuant to purposive sampling method, total of research sample is 123 financial report. Hypothesis testing is done by logistic regression analysis.*

*The results of this study indicate that profitability and opinion shopping have a negative effect on going concern audit opinion. Meanwhile, leverage and liquidity have no significant effect on going concern audit opinion. Hypothesis testing also shows that of the four variables, variabel profitability most influential on going concern audit opinion.*

*Keywords: Going concern audit opinion, profitability, leverage, liquidity, opinion shopping, property & real estate*



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## ABSTRAK

Opini audit *going concern* menjadi indikasi peringatan dini bagi perusahaan untuk dapat mempertahankan keberlangsungan usahanya dimasa mendatang. Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, *leverage*, likuiditas dan *opinion shopping* terhadap opini audit *going concern*.

Populasi untuk penelitian ini menggunakan sampel perusahaan sub sektor *property & real estate* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2014-2016. Berdasarkan metode *purposive sampling*, total sampel penelitian adalah 123 laporan keuangan. Pengujian hipotesis ini dilakukan dengan analisis regresi logistik.

Hasil penelitian ini menunjukkan bahwa profitabilitas dan *opinion shopping* berpengaruh negatif terhadap opini audit *going concern*. Sedangkan, *leverage* dan likuiditas tidak berpengaruh signifikan terhadap opini audit *going concern*. Pengujian hipotesis juga menunjukkan bahwa dari keempat variabel tersebut, variabel profitabilitas yang paling berpengaruh terhadap opini audit *going concern*.

Kata Kunci: Opini audit *going concern*, profitabilitas, *leverage*, likuiditas, *opinion shopping*, *property & real estate*



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