

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Komisaris Independen, Profitabilitas, *Differentiation Strategy*, Solvabilitas Terhadap Opini Audit Going Concern (Studi Empiris pada Perusahaan Sub Sektor makanan dan minuman yang terdaftar di BEI pada periode tahun 2015 – 2019). Sampel dalam penelitian ini sebanyak 70 dari 14 perusahaan. Teknik pengambilan sampel yang digunakan dalam penelitian adalah metode *purposive sampling*. Metode analisis data yang digunakan pada penelitian ini adalah analisis regresi linier berganda dengan bantuan program aplikasi SPSS versi 25.

Hasil Penelitian ini menunjukkan bahwa (1) Komisaris Independen tidak berpengaruh positif dan signifikan terhadap Opini Audit *Going Concern*. (2) Profitabilitas berpengaruh positif dan signifikan terhadap Opini Audit *Going Concern*. (3) *Differentiation Strategy* tidak berpengaruh positif dan signifikan terhadap Opini Audit *Going Concern*. (4) Solvabilitas tidak berpengaruh positif dan signifikan terhadap Opini Audit *Going Concern*.

**Kata kunci** : Komisaris Independen, Profitabilitas, *Differentiation Strategy*, Solvabilitas dan Opini Audit *Going Concern*.



## ABSTRACT

*This study aims to examine the effect of Independent Commissioners, Profitability, Differentiation Strategy, Solvency on Going Concern Audit Opinions (Empirical Study on Food and Beverage Sub-Sector Companies listed on the IDX in the period 2015 – 2019). The sample in this study were 70 of 14 companies. The sampling technique used in this research is purposive sampling method. The data analysis method used in this study is multiple linear regression analysis with the help of the SPSS version 25 application program.*

*The results of this study indicate that (1) the Independent Commissioner has no positive and significant effect on the Going Concern Audit Opinion. (2) Profitability has a positive and significant effect on Going Concern Audit Opinion. (3) Differentiation Strategy has no positive and significant effect on Going Concern Audit Opinion. (4) Solvency has no positive and significant effect on Going Concern Audit Opinion.*

**Keywords:** *Independent Commissioner, Profitability, Differentiation Strategy, Solvency and Going Concern Audit Opinion.*

