

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 leverage, liquidity and profitability on going concern audit opinion.

Population for this research use sample of sector company property & real estate which listed in Indonesia Stock Exchange (BEI) year 2017-2020. Pursuant to purposive sampling method, total of research sample is 88 financial report. Hypothesis testing is done by logistic regression analysis.

The results of this study indicate that leverage and liquidity have no effect on going concern audit opinion. Meanwhile, profitability have effect on going concern audit opinion.

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



ABSTRAK

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

Populasi untuk penelitian ini menggunakan sampel perusahaan sektor *property & real estate* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017-2020. Berdasarkan metode *purposive sampling*, total sampel penelitian adalah 88 laporan keuangan. Pengujian hipotesis ini dilakukan dengan analisis regresi logistik.

Hasil penelitian ini menunjukkan bahwa *leverage* dan likuiditas tidak berpengaruh terhadap opini audit *going concern*. Sedangkan, profitabilitas berpengaruh terhadap opini audit *going concern*.

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

