

ABSTRACT

This research aims to empirically prove the Effect of Liquidity, Leverage, and Financial Distress on Going Concern Audit Opinion with Company Size as a Moderating Variable. The population in this research are Energy Sector companies listed on the Indonesia Stock Exchange (IDX) in 2019-2021. The sampling technique used in this research was purposive sampling method and 171 observation data were obtained. The data analysis method used in this research is logistic regression analysis with the MRA (Moderated Regression Analyze) approach using the help of the SPSS 25 application program. The results of this research indicate that (1) Liquidity has a negative effect on going concern audit opinion, (2) Leverage has no effect on going concern audit opinion, (3) Financial distress has a positive effect on going concern audit opinion, (4) Company size is able to moderate the effect of liquidity on going concern audit opinions, (5) Company size is unable to moderate the effect of leverage on going concern audit opinions, (6) Company size is able to moderate the effect of financial distress on going concern audit opinions.

Keywords: *Liquidity, Leverage, Financial Distress, Going Concern Audit Opinion, Company Size*



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ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris Pengaruh Likuiditas, *Leverage*, dan *Financial Distress* terhadap Opini Audit *Going Concern* dengan Ukuran Perusahaan sebagai Variabel Moderasi. Populasi dalam penelitian ini yaitu perusahaan Sektor Energi yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2019-2021. Teknik pengambilan sampel yang digunakan dalam penelitian adalah metode *purposive sampling* dan diperoleh 171 data observasi. Metode analisis data yang digunakan pada penelitian ini adalah analisis regresi logistik dengan pendekatan MRA (*Moderated Regression Analyze*) menggunakan bantuan program aplikasi SPSS 25. Hasil penelitian ini menunjukkan bahwa (1) Likuiditas berpengaruh negatif terhadap opini audit *going concern*, (2) *Leverage* tidak berpengaruh terhadap opini audit *going concern*, (3) *Financial distress* berpengaruh positif terhadap opini audit *going concern*, (4) Ukuran perusahaan mampu memoderasi pengaruh likuiditas terhadap opini audit *going concern*, (5) Ukuran perusahaan tidak mampu moderasi pengaruh *leverage* terhadap opini audit *going concern*, (6) Ukuran perusahaan mampu memoderasi pengaruh *financial distress* terhadap opini audit *going concern*.

Kata Kunci : Likuiditas, *Leverage*, *Financial Distress*, Opini Audit *Going Concern*, Ukuran Perusahaan

