

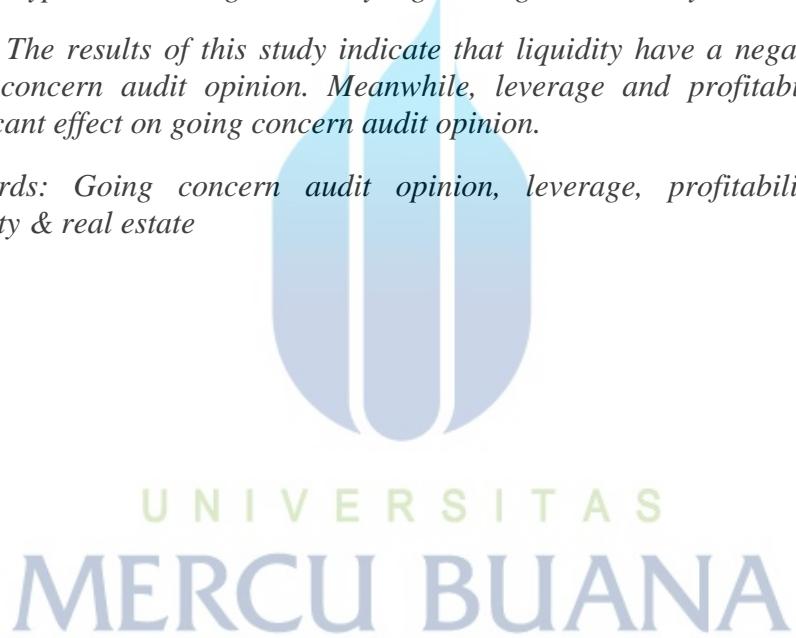
ABSTRACT

Going-concern audit opinion is the justification that the company cannot maintain its survival, so that the company's ability in the future must be considered for business people. This study aims to determine the effect of leverage, profitability, and liquidity 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 136 financial report. Hypothesis testing is done by logistic regression analysis.

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

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



ABSTRAK

Opini audit *going concern* menjadi justifikasi bahwa perusahaan tidak dapat menjaga keberlangsungan hidupnya, sehingga kemampuan perusahaan dimasa mendatang harus diperhatikan bagi pelaku bisnis. Penelitian ini bertujuan untuk mengetahui pengaruh *leverage*, dan likuiditas 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 136 laporan keuangan. Pengujian hipotesis ini dilakukan dengan analisis regresi logistik.

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

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

