

**PENGARUH LIKUIDITAS, PROFITABILITAS DAN SOLVABILITAS
TERHADAP OPINI AUDIT GOING CONCERN**

Studi kasus pada perusahaan manufaktur yang terdaftar di bursa efek Indonesia
tahun 2015-2017

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui: (1) pengaruh likuiditas terhadap opini audit *going concern*, (2) pengaruh profitabilitas terhadap opini audit *going concern*, (3) pengaruh solvabilitas terhadap opini audit *going concern*, (4) pengaruh likuiditas, profitabilitas dan solvabilitas terhadap opini audit *going concern* pada perusahaan manufaktur yang terdaftar di bursa efek Indonesia tahun 2015-2017. Jenis penelitian ini adalah penelitian kausal komparatif. Populasi dalam penelitian ini adalah perusahaan yang terdaftar di bursa efek Indonesia pada tahun 2015-2017. Teknik pengambilan sampel menggunakan Teknik *purposive sampling*. Sampel berjumlah 24 perusahaan dari 155 perusahaan manufaktur yang terdaftar di bursa efek Indonesia tahun 2015-2017. Teknik analisis data yang digunakan adalah statistik deskriptif, uji asumsi klasik dan analisis regresi. Berdasarkan hasil penelitian ini menunjukkan bahwa (1) likuiditas tidak berpengaruh terhadap opini audit *going concern*, hal ini ditunjukkan nilai signifikansi lebih besar dari 0,05 yaitu 0,354. (2) profitabilitas berpengaruh terhadap opini audit *going concern*, hal ini ditunjukkan nilai signifikansi lebih kecil dari 0,05 yaitu 0,044. (3) solvabilitas berpengaruh terhadap opini audit *going concern*, hal ini ditunjukkan nilai signifikansi lebih kecil dari 0,05 yaitu 0,036. (4) likuiditas, profitabilitas dan solvabilitas berpengaruh terhadap opini audit *going concern*.

Kata kunci: likuiditas, profitabilitas, solvabilitas, *going concern*

**THE EFFECT OF PROFITABILITY, LIQUIDITY, AND SOLVABILITY ON
OPINION AUDIT GOING CONCERN**

*Case Study in Manufacture Company listed in Indonesian Stock Exchange
Period 2015-2017*

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ABSTRACT

The purpose of this research was to determine: (1) the effect of liquidity on audit opinion going concern (2) the effect of profitability on audit opinion going concern. (3) the effect of Solvability on audit opinion going concern. (4) the effect of profitability, liquidity, and Solvability on audit opinion going concern in manufacture company listed in Indonesia Stock Exchange on 2015-2017. This type of this research was causal comparative research. The population in this study is Manufacture Company that listed in Indonesian Stock Exchange on 2015-2017. Sampling technique that used in this study was purposive sampling. The number of samples used in this study was 24 companies from total 155 manufacture companies that listed in Indonesia Stock Exchange on 2015-2017. Total data used in this study was 72. The data were analyzed by using descriptive statistic and classic assumption test and regression analysis. The results showed that: (1) liquidity was not affect the audit opinion going concern as show by the significance value bigger than 0,05 was at 0,354. (2) profitability affected the audit opinion going concern as show by the significance value less than 0,05 was at 0,044 (3) Solvability affected the audit opinion going concern as show by the significance value at 0,036 less than 0,05. (4) profitability, liquidity, and solvability affected the audit opinion going concern.

Keyword: Profitability, Liquidity, Company Size, Going Concern