

Muhammad Elfan Albasya “Pengaruh Likuiditas, Leverage, Profitabilitas, Opinion Shopping, Dan Pertumbuhan Perusahaan Dalam Penentuan Opini Audit Going Concern”

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh likuiditas, *leverage*, profitabilitas, *opinion shopping*, pertumbuhan perusahaan terhadap opini audit *going concern*. Populasi dalam penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016 - 2019. Sampel penelitian ini sebanyak 38 perusahaan, metode sampel yang digunakan adalah purposive sampling. Pengujian data menggunakan analisis regresi logistic dengan SPSS 20.

Hasil penelitian menunjukkan bahwa : (1) likuiditas tidak berpengaruh terhadap opini audit *going concern*, (2) *leverage* berpengaruh tidak berpengaruh terhadap opini audit *going concern*, (3) profitabilitas berpengaruh negatif signifikan terhadap opini audit *going concern*, (4) *opinion shopping* tidak berpengaruh terhadap opini audit *going concern*, (5) pertumbuhan perusahaan tidak berpengaruh terhadap opini audit *going concern*.

Kata kunci : opini audit *going concern*, likuiditas, *leverage*, profitabilitas, *opinion shopping*, dan pertumbuhan perusahaan.

Muhammad Elfan Albasya ”*The Effect Of Liquidity, Leverage, Profitability, Opinion Shopping, Growth On Going Concern Audit Opinion*”

ABSTRACT

This study purpose to analyze the effect of liquidity, leverage, profitability, opinion shopping, growth on going concern audit opinion. The population in this study is banking companies listed on the Indonesia stock exchange (BEI) for the period of 2016 - 2019. The sample of this research were 38 companies, the sample method used was purposive sampling. Testing data using multiple linear regression analysis with SPSS 20.

Research result show that : (1) liquidity has not significant effect on going concern audit opinion, (2) leverage has not significant effect on going concern audit opinion, (3) profitability has a significant negative effect on going concern audit opinion, (4) opinion shopping has not significant on going concern audit opinion, and (5) growth has not significant on going concern audit opinion.

Keywords : *going concern audit opinion, liquidity, leverage, profitability, opinion shopping and growth.*