

## ABSTRAK

### **“Pengaruh Profitabilitas Dan Likuiditas Terhadap Opini Audit *Going Concern*”**

**(Studi Pada Perusahaan Manufaktur Sektor Aneka Industri Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2020)**

Tujuan dari penelitian adalah untuk menguji dan menganalisis pengaruh profitabilitas yang diukur dengan *Return on Asset* (ROA) dan Likuiditas yang diukur dengan *Current Ratio* (CR) terhadap opini audit *going concern*. Jenis pendekatan dalam penelitian adalah pendekatan kuantitatif. Sampel penelitian ini diperoleh dengan metode *purposive sampling* didapatkan sebanyak 20 perusahaan pada perusahaan manufaktur sektor aneka industri yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2020 (80 Observasi). Data yang digunakan adalah data sekunder. Metode analisis yang digunakan adalah analisis regresi logistik dengan bantuan SPSS 26. Hasil penelitian menunjukkan bahwa secara parsial profitabilitas yang diukur dengan *return on asset* (ROA) berpengaruh negatif dan signifikan terhadap opini audit *going concern*, dan likuiditas yang diukur dengan *current ratio* (CR) tidak berpengaruh signifikan terhadap opini audit *going concern*, dan secara simultan profitabilitas dan likuiditas berpengaruh positif dan signifikan terhadap opini audit *going concern*.

Kata Kunci: profitabilitas, likuiditas, *going concern*

## **ABSTRACT**

### **“The Effect of Profitability and Liquidity on Going Concern Audit Opinions” (Study on Manufacturing Companies in the Multi-Industrial Sector Listed on the Indonesia Stock Exchange in 2017-2020)**

*The purpose of this research is to examine and analyze the effect of profitability as measured by Return on Assets (ROA) and Liquidity as measured by Current Ratio (CR) on going concern audit opinion. The type of approach in research is a quantitative approach. The sample of this study was obtained by using purposive sampling method, 20 companies in various industrial sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2020 period (80 observations) were obtained. The data used is secondary data. The analytical method used is logistic regression analysis with the help of SPSS 26. The results show that partially profitability as measured by return on assets (ROA) has a negative and significant effect on going concern audit opinion, and liquidity as measured by current ratio (CR) does not. significant effect on going concern audit opinion, and simultaneously profitability as measured by return on assets (ROA) and liquidity as measured by current ratio (CR) have a positive and significant effect on going concern audit opinion.*

*Keywords: profitability, liquidity, going concern*