

ABSTRAK

“Pengaruh Likuiditas dan Solvabilitas Terhadap Opini Audit *Going Concern*”

(Studi Kasus pada Perusahaan Sub Sektor Properti dan *Real Estate* yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2022)

Adanya *Covid-19* membuat seluruh perusahaan utamanya sub sektor perusahaan properti dan *real estate* mengalami penurunan yang sangat tampak terutama pada sisi permintaannya, sehingga pada tahun penelitian terdapat beberapa perusahaan menerima opini audit *going concern*. Penelitian ini bertujuan untuk mengetahui pengaruh dari likuiditas dan solvabilitas terhadap opini audit *going concern*. Populasi dalam penelitian ini adalah 85 perusahaan sub sektor properti dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018-2022. Pengambilan sampel dilakukan dengan menggunakan teknik *purposive sampling* dan menghasilkan sebanyak 20 perusahaan dengan total 100 sampel data/observasi. Penelitian ini menggunakan metode penelitian kuantitatif dengan pendekatan deskriptif dan analisis asosiatif. Metode analisis yang digunakan adalah analisis statistik deskriptif dan analisis regresi logistik menggunakan *software SPSS Statistic 26*. Hasil dari penelitian menunjukkan bahwa secara parsial likuiditas berpengaruh signifikan terhadap opini audit *going concern* dan solvabilitas tidak berpengaruh terhadap opini audit *going concern*. Sedangkan secara simultan likuiditas dan solvabilitas berpengaruh signifikan terhadap opini audit *going concern*. Koefisien Determinasi menunjukkan variabel independen memiliki pengaruh sebesar 23%.

Kata Kunci : Likuiditas, Solvabilitas, Opini Audit *Going Concern*.

ABSTRACT

"The Effect of Liquidity and Solvency on Going Concern Audit Opinions"

(Case Study on Property and Real Estate Sub-Sector Companies Listed on the Indonesia Stock Exchange in 2018-2022)

The existence of Covid-19 has made all companies, especially the sub-sector of property and real estate companies, experience a very noticeable decline, especially on the demand side, so that in the year of research there were several companies receiving going concern audit opinions. This study aims to determine the effect of liquidity and solvency on going concern audit opinions. The population in this study is 85 property and real estate sub-sector companies listed on the Indonesia Stock Exchange (IDX) in 2018-2022. Sampling was carried out using purposive sampling techniques and produced as many as 20 companies with a total of 100 data/observation samples. This study used quantitative research methods with a descriptive approach and associative analysis. The analysis methods used are descriptive statistical analysis and logistic regression analysis using SPSS Statistic 26 software. The results of the study show that partially liquidity has a significant effect on the going concern audit opinion and solvency does not affect the going concern audit opinion. Meanwhile, simultaneously liquidity and solvency have a significant effect on the going concern audit opinion. The coefficient of determination shows that the independent variable has an influence of 23%.

Keywords : Liquidity, Solvency, Audit Opinion Going Concern.