

ABSTRAK

Penelitian ini bertujuan untuk menguji seberapa besar pengaruh likuiditas, profitabilitas dan solvabilitas terhadap opini audit *going concern* dengan kualitas audit sebagai variabel kontrol pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Sampel pada penelitian ini diambil dengan menggunakan metode *purposive sampling* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia yaitu sebanyak 26 sampel perusahaan selama tahun 2015-2018.

Hasil penelitian menunjukkan terdapat pengaruh yang positif dan signifikan antara rasio likuiditas terhadap opini audit *going concern*, Terdapat pengaruh yang negatif dan signifikan antara rasio profitabilitas terhadap opini audit *going concern*, Terdapat pengaruh yang negatif dan signifikan antara rasio solvabilitas terhadap opini audit *going concern*, Terdapat pengaruh yang positif dan signifikan antara rasio likuiditas, rasio profitabilitas, rasio solvabilitas terhadap opini audit *going concern*, Terdapat pengaruh yang positif dan signifikan antara rasio likuiditas, rasio profitabilitas, rasio solvabilitas terhadap opini audit *going concern* dengan kualitas audit sebagai variabel kontrol

Kata Kunci: Opini Audit Going Concern, Rasio Likuiditas, Rasio Profitabilitas, Rasio Solvabilitas, Kualitas Audit

ABSTRACT

This study aims to examine the effect of, liquidity ratio, profitability ratio, and solvency ratio on going concern audit opinion with audit quality as a control variable in manufacturing companies listed on the indonesia stock exchange (IDX). The sample in this study was taken using a purposive sampling method in manufacturing companies which listed in Indonesia Stock Exchange (IDX) with 26 research samples around 2015-2018

The results show that there is a positive and insignificant influence between liquidity ratio on going concern audit opinion, there is a negative and significant influence between profitability ratio on going concern audit opinion, there is a negative and significant influence between solvency ratio on going concern audit opinion, there is a positive and significant influence between liquidity ratio, profitability ratio, solvency ratio on going concern audit opinion, , there is a positive and significant influence between liquidity ratio, profitability ratio, solvency ratio on going concern audit opinion with audit quality as a control variable.

Keywords: going concern audit opinion, liquidity ratio, profitability ratio, solvency ratio and audit quality