

ABSTRACT

Title : *The Effect of Profitability, Solvability on Going Concern Audit Opinion*

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Study Program: Accounting

This research was conducted to analyze the effect of Profitability, Solvability on Going Concern Audit Opinion on Textile and Garment Manufacturing Sub-Sector companies listed on the Stock Exchange in 2014-2017.

The sampling technique used was purposive sampling. The type of data is secondary data sourced from the annual report. The data analysis method used is binary logistic regression analysis.

The results of this study indicate that simultaneously Profitability, Solvability has a significant effect on Going Concern Audit Opinion. Partially, Profitability has a significant negative effect on Going Concern Audit Opinion. While Solvability does not affect Going Concern Audit Opinion.

Keyword : Profitability(ROA), Solvability(DER), Going Concern Audit Opinion.