

## ABSTRAK

Pengaruh Kinerja Keuangan Terhadap Opini Audit *Going Concern* Pada Perusahaan Transportasi yang Terdaftar di Bursa Efek Indonesia Pada Tahun 2012-2017. Tercatat bahwa perusahaan transportasi mengalami kerugian. Penelitian ini bertujuan untuk mengetahui pengaruh kinerja keuangan terutama profitabilitas, likuiditas, dan solvabilitas terhadap pemberian opini audit *going concern* pada perusahaan transportasi di Bursa Efek Indonesia. Desain penelitian menggunakan kausalitas dimana sumber data adalah data sekunder. Sampel yang digunakan pada penelitian ini berjumlah 12 perusahaan transportasi yang terdaftar di Bursa Efek Indonesia periode 2012-2017. Teknik pengambilan sampel menggunakan *purposive sampling*. Analisis data menggunakan *regresi logistic binary* dengan alat bantu *Statistical Package for the Social Science (SPSS)*. Hasil penelitian pengujian menunjukkan bahwa *profitabilitas* dan *likuiditas* tidak berpengaruh terhadap opini audit *going concern*, sedangkan *solvabilitas* berpengaruh terhadap opini audit *going concern*. *Solvabilitas* berpegaruh terhadap opini audit *going concern* karena auditor cenderung melihat bagaimana kemampuan perusahaan dalam memenuhi kewajibannya.

Kata kunci : Profitabilitas, likuiditas, solvabilitas, opini audit *going concern*

## **ABSTRACT**

*Effect of Financial Performance on Going Concern Audit Opinions on Transportation Companies Registered on the Indonesia Stock Exchange in 2012-2017. It was noted that transportation companies suffered losses. This study aims to determine the effect of financial performance, especially profitability, liquidity, and solvency on the provision of a going concern audit opinion on transportation companies in the Indonesia Stock Exchange. The research design uses causality where the data source is secondary data. The sample used in this study amounted to 12 transportation companies listed on the Indonesia Stock Exchange in the 2012-2017 period. The sampling technique uses purposive sampling. Data analysis used binary logistic regression with Statistical Package for the Social Science (SPSS) tools. The results of testing research show that profitability and liquidity do not affect the going-concern audit opinion, while solvency influences the going-concern audit opinion. Solvability affects the going concern audit opinion because the auditor tends to see how the company is able to fulfill its obligations.*

*Keywords: Profitability, liquidity, solvency, going concern audit opinion*