ABSTRACT

Title : *Influenced of Economic Value Added, Debt to Equity Ratio and Quick Ratio on Going Concern with Return On Assets As Intervening.*
Name : *Susan Julian*
Study Program : *S-1 Accounting*

This study aims to determine whether going concern can be influenced by variables economic value added, debt to equity ratio and quick ratio with return on assets as intervening variables.

The population of this research is the basic sector and chemical manufacturing companies listed on the Indonesia Stock Exchange for the period 2013-2017. This research method uses causality method with purposive sampling as a method of determining the sample. Based on predetermined criteria, the number of samples is 255 samples. The analysis technique used is binary logistic regression and path analysis.

The results of the study indicate that the economic value added, debt to equity ratio and quick ratio simultaneously or partially does not affect return on assets. Economic value added, debt to equity ratio and quick ratio simultaneously influence going concern. Partially economic value added and debt to equity ratio does not affect the going concern while the quick ratio affects the going concern. Return on assets does not affect going concern.

The research findings of this study indicate that the quick ratio is the most dominant independent variable among the other independent variables on going concern and return on assets as intervening variables can mediate the effect of economic value added, debt to equity ratio and quick ratio variables on the going concern variable.

Key Words: Economic Value Added, Debt to Equity Ratio, Quick Ratio, Going Concern, Return On Assets.