

ABSTRAK

Judul : Pengaruh Profitabilitas, Likuiditas, dan Kepemilikan Institusional terhadap Opini Audit Going Concern pada Industri Manufaktur SubSektor Textile dan Garment yang terdaftar di Bursa Efek Indonesia Periode 2015-2019.

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Progam Studi : Akuntansi

Pengaruh profitabilitas, likuiditas, dan kepemilikan institusional terhadap opini audit *going concern* pada industri manufaktur subsektor *textile* dan *garment* yang terdaftar dibursa efek Indonesia periode 2015-2019 (dibimbing oleh Ibu Sri Handayani SE, MM, M.Ak, CPMA).

Penelitian ini bertujuan untuk melihat pengaruh profitabilitas, likuiditas dan kepemilikan institusional terhadap opini audit *going concern* yang terdaftar di bursa efek Indonesia periode 2015-2019 yang berjumlah 70 data sample penelitian yang telah diambil dengan metode purposive sampling dimana jenis data pada penelitian ini adalah data sekunder yang bersumber dari laporan keuangan dan laporan tahunan (*annual report*) yang telah diaudit selama periode penelitian serta desain penelitian ini merupakan penelitian kausalitas yaitu penelitian yang bertujuan untuk menganalisis hubungan sebab akibat antara suatu variabel dengan variabel lainnya, dimana metode analisis data dengan menggunakan statistik deskriptif dan analisis *binnary* logistik.

Variabel dalam penelitian ini meliputi profitabilitas, likuiditas dan kepemilikan institusional dimana untuk profitabilitas penelitian ini diukur dengan menggunakan proksi *return on asset* (ROA), likuiditas diukur dengan *current ratio* (CR) dan kepemilikan institusional.

Hasil penelitian menemukan bahwa profitabilitas, likuiditas dan kepemilikan institusional berpengaruh terhadap opini audit going concern, hal tersebut ditunjukkan dengan koefisien regresi profitabilitas sebesar -0.426 dengan signifikansi sebesar $0.010 < 0.05$, koefisien regresi likuiditas sebesar -1.430 dengan signifikansi $0.042 < 0.05$ kemudian kepemilikan institusional dengan koefisiensi regresi sebesar -0.081 dengan signifikansi $0.006 < 0.05$.

Kata kunci : Profitabilitas, Return On Asset, Likuiditas, Current Ratio, Kepemilikan Institusional, Opini Audit Going Concern.

ABSTRACT

Title : The Effect of Profitability, Liquidity, and Institutional Ownership on Going Concern Audit Opinions in the Textile and Garment Sub-Sector Manufacturing Industry listed on the Indonesia Stock Exchange for the 2015-2019 Period.

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Study program : Accounting

The effect of profitability, liquidity, and institutional ownership on the going concern audit opinion on the textile and garment manufacturing industry listed on the Indonesian Stock Exchange for the 2015-2019 period (supervised by Mrs. Sri Handayani SE, MM, M.Ak, CPMA).

This study aims to see the effect of profitability, liquidity and institutional ownership on going concern audit opinion listed on the Indonesian stock exchange for the 2015-2019 period, totaling 70 research sample data that have been taken by purposive sampling method where the type of data in this study is secondary data sourced from financial reports and annual reports that have been audited during the study period and the design of this research is a causality research, namely research that aims to analyze the causal relationship between a variable and other variables, where the data analysis method uses descriptive statistics and analysis. binnary logistics.

The variables in this study include profitability, liquidity and institutional ownership where the profitability of this study is measured using the proxy return on assets (ROA), liquidity is measured by the current ratio (CR) and institutional ownership.

The results of the study found that profitability, liquidity and institutional ownership had an effect on going-concern audit opinion, this was indicated by the profitability regression coefficient of -0.426 with a significance of 0.010 <0.05, the liquidity regression coefficient of -1.430 with a significance of 0.042 <0.05 then institutional ownership with coefficient. regression of -0.081 with a significance of 0.006 <0.05.

Keywords: Profitability, Return On Assets, Liquidity, Current Ratio, Institutional Ownership, Going Concern Audit Opinion.