

ABSTRAK

Judul : Pengaruh Profitabilitas, Likuiditas, dan Solvabilitas terhadap Opini Audit *Going Concern* Pada Perusahaan Pertambangan Sub Sektor Batu Bara Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2015-2019

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Program Studi : Akuntansi

Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas, likuiditas, dan solvabilitas terhadap opini audit *going concern* pada perusahaan pertambangan sub sektor batu bara yang terdaftar di BEI periode 2015-2019. Profitabilitas diukur dengan *return on assets*, likuiditas diukur dengan *current ratio*, solvabilitas diukur dengan *debt to equity ratio*, dan opini audit *going concern* diukur dengan *dummy*. Metode yang digunakan adalah purposive sampling. Jumlah sampel yang digunakan dalam penelitian ini adalah 80 sampel dari total populasi 130 pada perusahaan pertambangan sub sektor batu bara. Jenis data adalah data sekunder yang bersumber dari laporan keuangan dan laporan tahunan. Metode analisis data yang digunakan adalah analisis regresi logistik.

Hasil pengujian hipotesis pada perusahaan pertambangan sub sektor batu bara, profitabilitas tidak berpengaruh signifikan terhadap opini audit *going concern*, likuiditas berpengaruh positif signifikan terhadap opini audit *going concern*, dan solvabilitas berpengaruh positif signifikan terhadap opini audit *going concern*. Secara simultan pada perusahaan pertambangan sub sektor batu bara di variabel independen (ROA, CR dan DER) berpengaruh positif signifikan terhadap variabel dependen (Opini Audit *Going Concern*).

Kata Kunci : Profitabilitas, Likuiditas, Solvabilitas, Opini Audit *Going Concern*

ABSTRACT

Title : *The Effect of Profitability, Liquidity, and Solvency on Going Concern Audit Opinion On Mining Companies Coal Sub-Sector Listed on the Indonesia Stock Exchange (IDX) Period 2015-2019.*

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This study aims to analyze the effect of profitability, liquidity, and solvency on going concern audit opinions on coal sub-sector mining companies listed on the Indonesia Stock Exchange for the 2015-2019 period. Profitability is measured by return on assets, liquidity is measured by current ratio, solvency is measured by debt to equity ratio, and going concern audit opinion is measured by dummy. The method used is purposive sampling. The number of samples used in this study were 80 samples from a total population of 130 in coal mining sub-sector companies. The type of data is secondary data sourced from financial reports and annual reports. The data analysis method used is logistic regression analysis.

The results of hypothesis testing in coal mining companies, profitability has no significant effect on going concern audit opinion, liquidity has a significant positive effect on going concern audit opinion, and solvency has a significant positive effect on going concern audit opinion. Simultaneously in coal mining companies, the independent variables (ROA, CR and DER) have a significant positive effect on the dependent variable (Audit Opinion Going Concern).

Keywords: *Profitability, Liquidity, Solvency, Going Concern Audit Opinion*