PENGARUH KUALITAS AUDITOR,LIKUIDITAS,PROFITABILITAS,DAN SOLVABILITAS TERHADAP OPINI AUDIT GOING CONCERN PADA PERUSAHAN MANUFAKTUR YANG TERDAFTAR DIBURSA EFEK INDONESIA TAHUN 2020-2024

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kualitas auditor, likuiditas, profitabilitas, dan solvabilitas terhadap opini audit going concern pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2020–2024. Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis regresi logistik biner, mengingat variabel dependen berupa data kategorik, yaitu perusahaan yang menerima dan tidak menerima opini audit going concern.Hasil penelitian menunjukkan bahwa secara deskriptif, sebagian besar perusahaan dalam sampel menerima opini audit going concern, yaitu sebesar 70%, sedangkan sisanya 30% tidak menerima opini tersebut. Selain itu, mayoritas perusahaan diaudit oleh auditor Big Four, yang mencerminkan tingginya tingkat kepercayaan terhadap kualitas audit.Berdasarkan hasil uji parsial, kualitas auditor terbukti berpengaruh terhadap opini audit going concern. Auditor dengan reputasi tinggi, seperti auditor Big Four, cenderung lebih objektif dan berhati-hati dalam mengungkapkan kondisi kelangsungan usaha perusahaan, sehingga meningkatkan kemungkinan pemberian opini audit going concern. Likuiditas juga berpengaruh terhadap opini audit going concern, di mana kemampuan perusahaan dalam memenuhi kewajiban jangka pendek menjadi pertimbangan penting bagi auditor dalam menilai keberlangsungan usaha.Profitabilitas terbukti berpengaruh terhadap opini audit going concern, yang menunjukkan bahwa kemampuan perusahaan dalam menghasilkan laba menjadi indikator penting dalam menilai prospek keberlanjutan usaha. Perusahaan dengan tingkat profitabilitas yang tinggi cenderung memiliki risiko lebih rendah dalam menerima opini audit going concern.Selanjutnya, solvabilitas berpengaruh terhadap opini audit going concern dengan arah negatif. Tingginya tingkat utang atau leverage mencerminkan risiko keuangan yang lebih besar, sehingga meningkatkan keraguan auditor terhadap kemampuan perusahaan dalam mempertahankan kelangsungan usahanya.Secara simultan, kualitas auditor, likuiditas, profitabilitas, dan solvabilitas secara bersama-sama berpengaruh signifikan terhadap opini audit going concern. Hal ini menunjukkan bahwa keputusan auditor dalam memberikan opini tidak hanya dipengaruhi oleh satu faktor, tetapi merupakan hasil evaluasi menyeluruh terhadap kondisi keuangan dan non-keuangan perusahaan.

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

THE INFLUENCE OF AUDITOR QUALITY, LIQUIDITY, PROFITABILITY, AND SOLVENCY ON GOING CONCERN AUDIT OPINIONS IN MANUFACTURING COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE IN 2020-2024.

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ABSTRACT

This study aims to analyze the effect of auditor quality, liquidity, profitability, and solvency on going concern audit opinions in manufacturing companies listed on the Indonesia Stock Exchange during the 2020–2024 period. This research adopts a quantitative approach using binary logistic regression analysis, as the dependent variable is categorical, namely companies receiving and not receiving going concern audit opinions.The descriptive results indicate that the majority of companies (70%) received going concern audit opinions, while 30% did not. Furthermore, most companies were audited by Big Four auditors, reflecting a high level of trust in audit quality.Partial test results reveal that auditor quality significantly affects going concern audit opinions. High-reputation auditors, such as Big Four auditors, tend to be more objective and cautious in evaluating a company's ability to continue as a going concern, thereby increasing the likelihood of issuing such opinions. Liquidity also significantly influences going concern audit opinions, as a company's ability to meet short-term obligations is a crucial consideration for auditors in assessing business continuity.Profitability is found to have a significant effect on going concern audit opinions, indicating that a company's ability to generate profits is a key indicator of its sustainability prospects. Companies with higher profitability tend to have a lower risk of receiving going concern audit opinions.Moreover, solvency has a significant negative effect on going concern audit opinions. A high level of leverage indicates greater financial risk, which increases auditors' doubts about the company's ability to sustain its operations in the future.Simultaneously, auditor quality, liquidity, profitability, and solvency have a significant effect on going concern audit opinions. This finding suggests that auditors' decisions are not based on a single factor but rather on a comprehensive evaluation of both financial and non-financial aspects of a company.

Keywords: Auditor Quality, Liquidity, Profitability, Solvency, Going Concern Audit Opinio