ABSTRAK

Penelitian ini dilakukan dengan tujuan guna mendapat informasi akan pengaruh Kualitas Audit, Profitabilitas, Likuiditas, dan Solvabilitas terhadap opini audit *going concern*. Populasi yang digunakan dalam penelitian ini adalah perusahaan yang bergerak di sektor porperti dan real estat yang terdaftar di Bursa Efek Indonesia periode 2020-2023. Sampel dalam penelitian ini dipilih dengan menggunakan metode *purposive sampling* dengan jumlah yang didapat sebanyak 284 sampel. Penelitian inu menggunakan metode analisis regresi logistik. Hasil yang didapatkan memberikan informasi bahwa profitabilitas berpengaruh negatif secara signifikan terhadap opini audit *going concern*. Sedangkan kualitas auditor, likuiditas, dan solvabilitas tidak berpengaruh secara signifikan terhadap opini audit *going concern*. Secara simultan kualitas audit, profitabilitas, likuiditas, dan solvabilitas berpengaruh terhadap opini audit *going concern*.

Kata kunci: kualitas audit, profitabilitas, likuiditas, solvabilitas, opini audit *going concern*

ABSTRACT

This study was conducted with the aim of obtaining information on the effect of Audit Quality, Profitability, Liquidity, and Solvency on going concern audit opinion. The population used in this study were companies engaged in the property and real estate sector listed on the Indonesia Stock Exchange for the period 2020-2023. The sample in this study was selected using the purposive sampling method with a total of 284 samples obtained. This study uses the logistic regression analysis method. The results obtained provide information that profitability has a significant negative effect on going concern audit opinion. Meanwhile, auditor quality, liquidity, and solvency do not have a significant effect on going concern audit opinion. Simultaneously, audit quality, profitability, liquidity, and solvency affect going concern audit opinion.

Keywords: audit quality, profitability, liquidity, solvency, going concern audit opinion