ABSTRACT

The ever-growing capital market in Indonesia requires companies to always maintain the quality of financial reporting and audit results as a form of public accountability. One important element in financial statements is the going concern audit opinion, which reflects the auditor's assessment of the company's ability to survive and continue its operations for the next 12 months. Factors such as market ratio (Earnings Per Share/EPS), auditor quality, audit tenure, liquidity ratio, and solvency ratio are believed to be variables that have the potential to influence the issuance of this opinion. This study seeks to examine the impact of these five variables on the going concern audit opinion of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2023 period. Using a quantitative approach and logistic regression analysis, a research sample of 123 companies was selected through purposive sampling, resulting in 369 observation data. The results of the analysis revealed that partially only the liquidity ratio had a significant effect on the going concern audit opinion, while EPS, auditor quality, audit tenure, and solvency ratio did not show significant individual effects. However, when tested simultaneously, the five independent variables together contributed significantly to the going concern audit opinion. The resulting logistic regression model is able to explain 24.3% of the variation in the dependent variable based on the Nagelkerke R Square value.
Keywords : *Earnings Per Share (EPS), Auditor Quality, Audit Tenure, Liquidity, Solvency, Going Concern Audit Opinion*

ABSTRAK

Pasar modal di Indonesia yang terus berkembang menuntut perusahaan untuk senantiasa menjaga mutu pelaporan keuangan dan hasil audit sebagai wujud pertanggungjawaban publik. Salah satu elemen penting dalam laporan keuangan adalah opini audit going concern, yang merefleksikan penilaian auditor mengenai kemampuan perusahaan untuk bertahan dan melanjutkan operasionalnya selama 12 bulan ke depan. Faktor-faktor seperti rasio pasar EPS, kualitas auditor, audit tenure, rasio likuiditas, serta rasio solvabilitas diyakini menjadi variabel yang berpotensi memengaruhi penerbitan opini tersebut. Penelitian ini berupaya menelaah dampak kelima variabel tersebut terhadap opini audit going concern pada perusahaan manufaktur yang tercatat di Bursa Efek Indonesia (BEI) selama periode 2021–2023. Dengan menggunakan pendekatan kuantitatif dan analisis regresi logistik, sampel penelitian sebanyak 123 perusahaan dipilih melalui purposive sampling, menghasilkan 369 data observasi. Hasil analisis mengungkapkan bahwa secara parsial hanya rasio likuiditas yang memiliki pengaruh signifikan terhadap opini audit going concern, sedangkan EPS, kualitas auditor, audit tenure, dan rasio solvabilitas tidak menunjukkan pengaruh individual yang berarti. Namun, ketika diuji secara simultan, kelima variabel independen tersebut secara bersama-sama berkontribusi signifikan terhadap opini audit going concern. Model regresi logistik yang dihasilkan mampu menjelaskan 24,3% variasi dalam variabel dependen berdasarkan nilai Nagelkerke R Square.
Kata Kunci : *Earning Per Share (EPS), Kualitas Auditor, Audit Tenure, Likuiditas, Solvabilitas, Opini Audit Going Concern*