PENGARUH AUDIT TENURE, LIKUIDITAS, SOLVABILITAS DAN PROFITABILITAS TERHADAP OPINI AUDIT GOING CONCERN PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) PERIODE 2017-2019

THE INFLUENCE OF AUDIT TENURE, LIQUIDITY, SOLVENCY AND PROFITABILITY ON GOING CONCERN AUDIT OPINION ON REGISTERED MANUFACTURING COMPANIES ON THE INDONESIA STOCK EXCHANGE (IDX) PERIOD 2017-2019

Andre Prayoga[1], Annisa Nauli Sinaga[2]
Universitas Prima Indonesia, Medan[12]
andreprayoga171@gmail.com

ABSTRACT

This study is to discuss whether there is an effect of audit tenure, liquidity, solvency and profitability on going concern audit opinions on manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2019 period. The research method used is quantitative research that uses secondary data and data collection techniques for documentation studies. The population collected was 169 companies, while the sample that was processed based on the consideration there were 96 companies. The data analysis technique used logistic regression. The test results show that partially using the Wald test, only audit tenure has an effect on going concern audit opinions while other variables, namely liquidity, solvency and profitability, do not affect going concern audit opinions. Simultaneous test results using the Omnibus test show that audit tenure, liquidity, solvency and profitability affect going concern audit opinions. Based on the Cox & Snell's R Square value, the variability of the dependent variable (going concern audit opinion) which can be explained by the variability of the independent variables (audit tenure, liquidity, solvency and profitability) is only 3.3%.

Keywords : *Audit Tenure, Liquidity, Solvency, Profitability and Going Concern Audit Opinions*.

ABSTRAK

Pengkajian ini untuk membahas apakah ada pengaruh audit tenure, likuiditas, solvabilitas dan profitabilitas terhadap opini audit going concern pada perusahaan manufaktur yang terdaftar di BEI periode 2017-2019. Metode penelitian yang digunakan merupakan penelitian kuantitatif yang menggunakan data sekunder dan teknik pengumpulan data studi dokumentasi. Populasi yang dikumpulkan ada 169 perusahaan sedangkan sampel yang diolah berdasarkan pertimbangan ada 96 perusahaan. Teknik analisis datanya menggunakan regresi logistik. Hasil uji memperlihatkan secara parsial menggunakan uji Wald hanya audit tenure yang berpengaruh terhadap opini audit going concern sedangkan variabel lainnya yaitu likuiditas, solvabilitas dan profitabilitas tidak mempengaruhi opini audit going concernnya. Hasil uji secara simultan menggunakan uji Omnibus memperlihatkan audit tenure, likuiditas, solvabilitas dan profitabilitas mempengaruhi opini audit going concern. Berdasarkan nilai *Cox & Snell's R Square* memperlihatkan variabilitas variabel dependen (opini audit *going concern*) yang dapat dijelaskan oleh variabilitas variabel independen (audit *tenure*, likuiditas, solvabilitas dan profitabilitas) hanya sebesar 3,3%.

Kata Kunci : Audit Tenure, Likuiditas, Solvabilitas, Profitabilitas dan Opini Audit Going Concern.