

**DETERMINAN PENERIMAAN OPINI AUDIT *GOING CONCERN* (PADA
PERUSAHAAN SEKTOR PERTAMBANGAN YANG TERDAFTAR DI
BURSA EFEK INDONESIA TAHUN 2017-2020)**

Oleh

I Dewa Komang Mas Oka Purnama Hadi, NIM 1817051301

Program Studi S1 Akuntansi

Abstrak

Penelitian ini dilakukan oleh peneliti untuk mengetahui pengaruh rasio *solvabilitas*, rasio *profitabilitas*, rasio *likuiditas*, dan pertumbuhan perusahaan terhadap penerimaan opini audit *going concern*. Jenis penelitian ini merupakan penelitian kuantitatif yang sumber datanya berasal dari data sekunder berupa laporan keuangan perusahaan yang bersumber dari bursa efek Indonesia maupun websiter resmi perusahaan. Populasi dalam penelitian ini adalah perusahaan sektor pertambangan tahun 2017-2020. Sampel yang dipilih dalam penelitian ini yaitu menggunakan purposive sampling sehingga mendapatkan jumlah sebanyak 8 sampel. Teknik analisis data terdiri dari: analisis deskriptif, analisis regresi logistik, uji wald dan uji koefisien determinasi *r square* dengan bantuan SPSS versi 25.0 for windows. Hasil penelitian ini menunjukkan bahwa rasio *solvabilitas* berpengaruh signifikan terhadap penerimaan opini audit *going concern*, rasio *profitabilitas* berpengaruh signifikan terhadap penerimaan opini audit *going concern*, rasio *likuiditas* berpengaruh signifikan terhadap penerimaan opini audit *going concern*, dan pertumbuhan perusahaan berpengaruh signifikan terhadap penerimaan opini audit *going concern*.

Kata kunci: Opini audit *going concern*; rasio *solvabilitas*; rasio *profitabilitas*; rasio *likuiditas*; pertumbuhan perusahaan

**DETERMINANTS OF ACCEPTANCE OF GOING CONCERN AUDIT
OPINIONS (ON MINING SECTOR COMPANIES LISTED ON THE
INDONESIA STOCK EXCHANGE, 2017-2020)**

By

I Dewa Komang Mas Oka Purnama Hadi, NIM 1817051301

Program Studi S1 Akuntansi

Abstract

This study was conducted by researchers to determine the effect of solvency ratios, profitability ratios, liquidity ratios, and company growth on going concern audit opinion acceptance. This type of research is a quantitative research whose data source comes from secondary data in the form of company financial statements sourced from the Indonesian stock exchange and the company's official website. The population in this study are mining sector companies in 2017-2020. The sample selected in this study was using purposive sampling so as to get a total of 8 samples. The data analysis technique consisted of: descriptive analysis, logistic regression analysis, Wald test and the coefficient of determination r square with the help of SPSS version 25.0 for windows. The results of this study indicate that the solvency ratio has a significant effect on the acceptance of going-concern audit opinion, the ratio, profitability has a significant effect on the acceptance of going-concern audit opinion, the liquidity ratio has a significant effect on the acceptance of going-concern audit opinion, and company growth has a significant effect on the acceptance of the going-concern audit opinion. .

Keywords : *Going concern audit opinion; solvency ratio; profitability ratios; liquidity ratio; company growth*