

***THE INFLUENCE OF KAP'S REPUTATION, COMPANY
GROWTH AND LIQUIDITY ON GOING CONCERN AUDIT
OPINION***

By Dhinda Inaz Priyanka

Abstrack

This research was conducted to determine the influence of corporate reputation, company growth and liquidity on going concern audit opinions on companies in the transportation, trade and manufacturing sectors listed on the Indonesia Stock Exchange (BEI) in the period 2020 to 2022. The data used is secondary data. The sample in this research was 110 companies using a purposive sampling method. The analysis techniques used are logistic regression and descriptive statistics. Based on the results of this research, it shows that KAP Reputation does not have a positive effect on going concern audit opinion, Company Growth has a positive effect on going concern audit opinion and Liquidity has a negative effect on going concern audit opinion.

Keywords : KAP Reputation, Company Growth, Liquidity, Going concern Audit Opinion

**PENGARUH REPUTASI KAP, PERTUMBUHAN
PERUSAHAAN DAN LIKUIDITAS TERHADAP OPINI AUDIT
*GOING CONCERN***

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Abstrak

Penelitian ini dilaksanakan untuk mengetahui pengaruh reputasi kap, pertumbuhan perusahaan dan likuiditas terhadap opini audit *going concern* pada perusahaan sektor transportasi, perdagangan, dan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2020 hingga 2022. Data yang digunakan yaitu data sekunder. Sampel dalam penelitian ini berjumlah 110 perusahaan dengan metode purposive sampling. Teknik analisis yang digunakan yaitu regresi logistik dan statistik deskriptif. Berdasarkan hasil penelitian ini menunjukkan bahwa Reputasi KAP tidak berpengaruh secara positif terhadap opini audit *going concern*, Pertumbuhan Perusahaan berpengaruh secara positif terhadap opini audit *going concern* dan Likuiditas berpengaruh secara negatif terhadap opini audit *going concern*.

Kata kunci : Reputasi KAP, Pertumbuhan Perusahaan, Likuiditas, Opini Audit *Going concern*