

The Influence of Profitability, Company Size, and Previous Year's Audit Opinion on the Going Concern Audit Opinion.

By Azhar Primo Mezara

ABSTRACT

This research uses quantitative methods to see the influence of Profitability, Company Size, and Previous year's Audit Opinion on going concern audit opinion, with an additional control variable Covid -19. The population used in the study are Retail sector companies listed on the Indonesia Stock Exchange for the 2018-2022 period. Sample selection was carried out using a purposive sampling method so that the final sample was 30 companies. The hypothesis test used is Statistic descriptive and Logistic Regression Using SPSS 26 application. The results and conclusions of the hypothesis test are stated that (1) Company Size has no effect on going concern audit opinion issuance in the retail sector, (2) profitability has no effect on going concern audit opinion issuance in the retail sector, while (3) previous year's audit opinion has an effect on the issuance of going concern audit opinion in the retail sector.

Keywords : Previous Year's Audit Opinion, Company Size, Profitability, Going Concern Audit Opinion.

**PENGARUH PROFITABILITAS, UKURAN PERUSAHAAN, DAN OPINI
AUDIT TAHUN SEBELUMNYA TERHADAP OPINI AUDIT *GOING
CONCERN*.**

Oleh Azhar Primo Mezara

ABSTRAK

Penelitian ini menggunakan metode kuantitatif untuk melihat pengaruh Profitabilitas, Ukuran Perusahaan, dan Opini Audit Tahun Sebelumnya terhadap opini audit *going concern*, dengan tambahan variabel kontrol Covid -19. Populasi yang digunakan dalam penelitian adalah perusahaan sektor Retail yang terdaftar di Bursa Efek Indonesia periode 2018-2022. Pemilihan sampel dilakukan dengan metode purposive sampling sehingga sampel akhir sebanyak 30 perusahaan. Uji hipotesis yang digunakan adalah Statistik deskriptif dan Regresi Logistik dengan menggunakan aplikasi SPSS 26. Hasil dan kesimpulan uji hipotesis menyatakan bahwa (1) Ukuran Perusahaan tidak berpengaruh terhadap penerbitan opini audit *going concern* sektor ritel, (2) profitabilitas tidak berpengaruh terhadap penerbitan opini audit *going concern* sektor ritel, sedangkan (3) opini audit tahun sebelumnya berpengaruh terhadap penerbitan opini audit *going concern* sektor ritel.

Kata Kunci : Opini Audit Tahun Sebelumnya, Ukuran Perusahaan, Profitabilitas, Opini Audit *Going Concern*.