

HALAMAN ABSTRAK DAN ABSTRACT

ABSTRAK

Penelitian ini memiliki tujuan untuk mengevaluasi dampak kinerja keuangan terhadap opini audit seputar keberlanjutan operasional perusahaan (*going concern*) ketika pandemi Covid-19 berlangsung. Hal ini dikarenakan isu *going concern* menjadi semakin relevan akibat dampak yang ditimbulkan oleh pandemi. Penelitian ini melibatkan 429 data sampel dari perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama jangka waktu tahun 2019 hingga 2021. Metode penelitian yang digunakan adalah pendekatan penelitian asosiatif dengan tujuan menggali korelasi antara profitabilitas, likuiditas, solvabilitas, serta rasio aktivitas dengan pandangan audit terkait kelangsungan usaha (*going concern*). Data yang digunakan dalam penelitian ini merupakan data berbasis kuantitatif yang diperoleh dari laporan keuangan perusahaan dan diakses melalui situs web resmi Bursa Efek Indonesia (BEI) di www.idx.co.id. Pendekatan statistik yang diterapkan untuk mengolah data ini adalah analisis regresi logistik. Temuan dari penelitian menunjukkan bahwa ketika mengevaluasi masing-masing variabel secara terpisah, *debt to assets ratio* dan *total assets turnover* memengaruhi secara signifikan penilaian auditor terkait dengan kelangsungan usaha perusahaan (*going concern*). Tetapi, *return on assets*, *return on equity*, *gross profit margin*, *net profit margin*, *current ratio*, *quick ratio*, *cash ratio*, *debt to equity ratio*, *fixed asset turnover*, dan *inventory turnover* tidak memengaruhi penilaian auditor terkait dengan kelangsungan usaha perusahaan (*going concern*).
Kata Kunci: Profitabilitas, Likuiditas, Solvabilitas, Aktivitas, dan Opini Audit *Going Concer*.

ABSTRACT

This study aims to evaluate the impact of financial performance on the audit opinion regarding the company's operational continuity (going concern) during the ongoing Covid-19 pandemic. This is because the going concern issue has become increasingly relevant due to the effects of the pandemic. The research involved 429 sample data from

manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period from 2019 to 2021. The research method used is an associative research approach with the objective of exploring the correlation between profitability, liquidity, solvency, and activity ratios with the audit perspective on going concern. The data used in this study are quantitative data obtained from the financial reports of companies and accessed through the official website of the Indonesia Stock Exchange (IDX) at www.idx.co.id. The statistical approach applied to process this data is logistic regression analysis. The findings of the research indicate that when evaluating each variable separately, debt to assets ratio and total assets turnover significantly affect the auditor's assessment regarding the company's going concern. However, return on assets, return on equity, gross profit margin, net profit margin, current ratio, quick ratio, cash ratio, debt to equity ratio, fixed asset turnover, and inventory turnover do not significantly influence the auditor's assessment concerning the company's going concern.

Keywords: Profitability, Liquidity, Solvency, Activity, and Going Concern Audit Opinion.