

ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan memberikan bukti empiris mengenai pengaruh profitabilitas, *leverage*, *sales growth* dan prediksi kebangkrutan terhadap penerimaan opini audit *going concern* pada perusahaan sub sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia antara tahun 2016 hingga 2020. Populasi dalam penelitian ini adalah seluruh perusahaan sub sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) yang berjumlah 80 perusahaan. Penentuan sampel menggunakan purposive sampling sehingga menyisakan 28 perusahaan sub sektor industri dasar dan kimia yang sesuai kriteria. Dalam penelitian ini, metode analisis data yang digunakan adalah metode analisis regresi logistik karena terdapat variabel *dummy* pada variabel dependen. Analisis data menggunakan SPSS (*Statistical Product and Service Solutions*) versi 26. Hasil penelitian ini menunjukkan profitabilitas, dan prediksi kebangkrutan berpengaruh signifikan terhadap penerimaan opini audit *going concern*. Sedangkan variabel *leverage*, *sales growth* tidak berpengaruh terhadap penerimaan opini audit *going concern*.

Kata kunci: opini audit *going concern*, profitabilitas, *leverage*, *sales growth* dan prediksi kebangkrutan.

ABSTRACT

This study aims to analyze and provide empirical evidence regarding the effect of profitability, leverage, sales growth and bankruptcy prediction on the acceptance of going concern audit opinions on basic and chemical industry sub-sector companies listed on the Indonesia Stock Exchange between 2016 and 2020. The population in this study are all basic and chemical industry sub-sector companies listed on the Indonesia Stock Exchange (IDX), totaling 80 companies. The sample was determined using purposive sampling, leaving 28 companies in the basic and chemical industry sub-sectors that met the criteria. In this research, the data analysis method used is logistic regression analysis method because there is a dummy variable in the dependent variable. Data analysis using SPSS (Statistical Product and Service Solutions) version 26. The results of this study indicate that profitability and bankruptcy prediction have a significant effect on the acceptance of going concern audit opinions. While the variable leverage, sales growth has no effect on the acceptance of going-concern audit opinion.

Keywords: *going concern audit opinion, profitability, leverage, sales growth and bankruptcy prediction.*