

ABSTRAK

Penerimaan opini audit *going concern* merupakan sinyal negatif yang perlu selalu diperhatikan agar perusahaan dapat terus beroperasi, terutama pada sektor infrastruktur yang padat modal dan cenderung bergantung pada utang. Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, solvabilitas dan *financial distress* terhadap penerimaan opini audit *going concern* pada perusahaan infrastruktur yang terdaftar di Bursa Efek Indonesia periode 2020-2024. Penelitian ini menggunakan sampel yang dipilih menggunakan *purposive sampling* sehingga diperoleh 268 data penelitian setelah melewati penghapusan data *outlier*. Data yang digunakan adalah data sekunder yang berupa laporan keuangan *audited* yang diakses dari *website* masing-masing perusahaan dan/atau *website* www.idx.co.id. Teknik analisis data yang digunakan adalah analisis regresi logistik yang diolah menggunakan *software* IBM SPSS versi 26. Hasil penelitian ini menunjukkan bahwa solvabilitas dan *financial distress* berpengaruh signifikan terhadap penerimaan opini audit *going concern*, sementara profitabilitas tidak berpengaruh signifikan terhadap penerimaan opini audit *going concern*.

Kata kunci: profitabilitas, solvabilitas, *financial distress*, opini audit *going concern*, sektor infrastruktur

ABSTRACT

The receipt of a going concern audit opinion is a negative signal that must always be considered so that a company can continue to operate, especially within the infrastructure industry, which is characterized by high capital demands and heavy reliance on debt. This study aims to examine the effect of profitability, solvency, and financial distress on the receipt of going concern audit opinions in infrastructure companies listed on the Indonesia Stock Exchange during the 2020–2024 period. This study uses a sample selected through purposive sampling, resulting in 268 research data points after outlier data elimination. The data used are secondary data in the form of audited financial statements accessed from each company's website and/or the website www.idx.co.id. The data analysis technique used is logistic regression analysis processed using IBM SPSS version 26 software. The results of this study indicate that solvency and financial distress have a significant effect on the receipt of a going concern audit opinion, while profitability does not have a significant effect on the receipt of a going concern audit opinion.

Keywords: *profitability, solvency, financial distress, going concern audit opinion, infrastructure sector*