

**THE EFFECT OF PROFITABILITY, LIQUIDITY AND SOLVABILITY ON  
GOING CONCERN AUDIT OPINION IN COAL MINING SUB SECTOR  
COMPANIES REGISTERED IN BEI IN 2014-2018**

**ABSTRACT**

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*The purpose of this research was to determine: (1) the effect of profitability on audit opinion going concern (2) the effect of liquidity on audit opinion going concern. (3) the effect of solvability on audit opinion going concern.*

*The research method used in this study is a quantitative approach. The population in this study are companies listed on the Indonesia Stock Exchange in 2014-2018. The sampling technique uses purposive sampling technique. The sample consisted of 16 companies from 26 coal mining companies listed on the Indonesia Stock Exchange in 2014-2018, so the research data analyzed amounted to 80. The data analysis technique used was logistic regression analysis.*

*Based on the results of this study indicate that (1) Profitability influential and significant towards Going Concern Audit Opinion, this is indicated by a regression coefficient of -27,279 and a significance value of less than 0.05 which is 0.029. (2) Liquidity has significant and significant effect on Going Concern Audit Opinion, this is indicated by a regression coefficient of -4.611 and a significance value of less than 0.05, 0.011. (3) Solvability has no effect and is not significant to the Going Concern Audit Opinion, this is indicated by a regression coefficient value of 0.178 and a coefficient value greater than 0.05 which is 0.171.*

*Keyword : Profitability, Liquidity, Solvability, Going Concern*