

ABSTRACT

The company has two sources of funding, namely funding from internal and external companies. One of the company's external funding is obtained from investors who invest their capital in the company. In order for investors to trust, a third party is needed, namely an auditor, to check whether the report provided by the company is fair or not with the output being an audit opinion. The audit opinion is an important part, because the auditor's opinion is very useful for users of financial statements so that investors can make the right decision if they want to invest.

A going concern audit opinion is a modified assumption given by the auditor to a company that presents material doubt or uncertainty about its ability to continue operations. This study aims to determine the effect of financial distress, liquidity and profitability on going concern audit opinions simultaneously and partially. The data used are secondary data obtained from the official website of the Indonesia Stock Exchange and the company.

The population used in this study are companies listed on the Indonesia Stock Exchange for the period 2019-2022. In the sampling, 11 companies were obtained so that the total observations in this study amounted to 44 samples. The data analysis method used is logistic regression analysis.

The results of the study simultaneously showed that financial distress, profitability, and liquidity had a significant effect on the acceptance of going concern audit opinions. While the partial research results show that financial distress has a significant negative effect on the acceptance of going concern audit opinions, liquidity does not have a significant effect on the acceptance of going concern audit opinions, and profitability does not have a significant effect on the acceptance of going concern audit opinions.

Based on the research results, management is advised to maintain the stability of the level of financial distress, and increase the returns obtained optimally. It is expected that investors can collect all information as a consideration, especially the continuity of a company's business to reduce the risks that will occur.

Keywords : *Financial Distress, liquidity, profitability and going concern audit opinions*