ABSTRAK

Hizkia Agustina Simaremare, NIM 7223220034. Pengaruh Leverage, Likuiditas, dan Profitabilitas terhadap Opini Audit *Going Concern* pada Perusahaan Properti dan *Real Estate* di Bursa Efek Indonesia Periode 2022–2025. Skripsi, Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Negeri Medan, 2026.

Permasalahan dalam penelitian ini adalah meningkatnya risiko kelangsungan usaha pada perusahaan sektor properti dan *real estate* yang tercermin dari berbagai tekanan keuangan selama periode 2022–2025. Kondisi tersebut diduga memengaruhi pemberian opini audit *going concern* dan berkaitan dengan tingkat leverage, likuiditas, serta profitabilitas perusahaan. Penelitian ini bertujuan untuk menguji pengaruh leverage, likuiditas, dan profitabilitas terhadap opini audit *going concern* pada perusahaan properti dan *real estate* di Bursa Efek Indonesia periode 2022–2025.

Penelitian ini dilakukan pada perusahaan sektor properti dan real estate yang terdaftar di Bursa Efek Indonesia periode 2022–2025. Jumlah populasi dalam penelitian ini sebanyak 92 perusahaan. Teknik pengambilan sampel menggunakan metode purposive sampling. Berdasarkan kriteria yang telah ditetapkan, diperoleh sampel awal sebanyak 65 perusahaan dengan 260 observasi selama empat tahun pengamatan. Setelah dilakukan eliminasi data outlier pada tingkat observasi, diperoleh sampel akhir sebanyak 225 observasi yang berasal dari 59 perusahaan. Penelitian ini menggunakan data sekunder yang diperoleh dari laporan keuangan tahunan dan laporan auditor independen. Analisis data dilakukan menggunakan regresi logistik dengan bantuan software SPSS.

Hasil penelitian secara parsial menunjukkan bahwa leverage berpengaruh positif dan signifikan terhadap opini audit *going concern* dengan nilai signifikansi 0,032 < 0,05. Likuiditas berpengaruh negatif dan signifikan terhadap opini audit *going concern* dengan nilai signifikansi 0,019 < 0,05. Profitabilitas berpengaruh negatif dan signifikan terhadap opini audit *going concern* dengan nilai signifikansi 0,000 < 0,05. Hasil pengujian secara simultan menunjukkan bahwa leverage, likuiditas, dan profitabilitas secara bersama-sama berpengaruh signifikan terhadap opini audit *going concern* dengan nilai signifikansi 0,000 < 0,05.

Kesimpulan dari penelitian ini adalah leverage berpengaruh terhadap opini audit *going concern* sehingga H1 diterima. Likuiditas berpengaruh negatif dan signifikan terhadap opini audit *going concern* sehingga H2 diterima. Profitabilitas berpengaruh negatif dan signifikan terhadap opini audit *going concern* sehingga H3 diterima. Selain itu, secara simultan leverage, likuiditas, dan profitabilitas berpengaruh signifikan terhadap opini audit *going concern* sehingga H4 diterima.

Kata Kunci: Leverage, Likuiditas, Profitabilitas, Opini Audit *Going Concern*.

ABSTRACT

Hizkia Agustina Simaremare, NIM 7223220034. The Effect of Leverage, Liquidity, and Profitability on Going Concern Audit Opinion in Property and Real Estate Companies on the Indonesia Stock Exchange for the Period 2022–2025. Thesis, Department of Accounting, Accounting Study Program, Faculty of Economics and Business, State University of Medan, 2026.

The problem in this research is the increasing risk of business continuity in property and real estate sector companies, as reflected in various financial pressures during the 2022–2025 period. These conditions are suspected to affect the issuance of going concern audit opinions and are related to the levels of leverage, liquidity, and profitability. This research aims to examine the effect of leverage, liquidity, and profitability on going concern audit opinion in property and real estate companies on the Indonesia Stock Exchange for the period 2022–2025.

This research was conducted on property and real estate companies listed on the Indonesia Stock Exchange for the period 2022–2025. The total population in this study consisted of 92 companies. The sampling technique used was purposive sampling. Based on the predetermined criteria, the initial sample consisted of 65 companies with 260 observations over the four-year observation period. After eliminating outlier observations, the final sample consisted of 225 observations from 59 companies. This study used secondary data obtained from annual financial statements and independent auditors' reports. Data analysis was conducted using logistic regression with the assistance of SPSS software.

The partial test results show that leverage has a positive and significant effect on going concern audit opinion with a significance value of 0.032 < 0.05. Liquidity has a negative and significant effect on going concern audit opinion with a significance value of 0.019 < 0.05. Profitability has a negative and significant effect on going concern audit opinion with a significance value of 0.000 < 0.05. The simultaneous test results show that leverage, liquidity, and profitability collectively have a significant effect on going concern audit opinion with a significance value of 0.000 < 0.05.

The conclusion of this research is that leverage has a positive and significant effect on going concern audit opinion; therefore, H1 is accepted. Liquidity has a negative and significant effect on going concern audit opinion; therefore, H2 is accepted. Profitability has a negative and significant effect on going concern audit opinion; therefore, H3 is accepted. Furthermore, leverage, liquidity, and profitability simultaneously have a significant effect on going concern audit opinion; therefore, H4 is accepted.

Keywords: Leverage, Liquidity, Profitability, Going Concern Audit Opinion.