

ABSTRACT

This study aims to examine the effect of profitability, likuidity, and solvability on the acceptance of going concern audit opinions before and during the COVID-19. This study uses the dependent variable (going concern audit opinion), independent variables (profitability, likuidity, and solvability).

The population used in this study are manufacturing sector companies listed on the Indonesia Stock Exchange in 2018-2021. By using purposive sampling in sample selection, 108 research samples were obtained for 4 consecutive years. The hypotesis of this research using logisticregression analysis.

The findings of this study reveal that profitability and likuidity significantly influence the acceptance of going concern audit opinions in companies, albeit with varying degrees of significance. On the other hand, solvability does not show a significant influence on the acceptance of going concern audit opinions.

Keywords : Profitability, Likuidity, Solvability, Going Concern Audit Opinion