

**PENGARUH *DISCLOSURE*, *FINANCIAL DISTRESS* DAN LIKUIDITAS
TERHADAP OPINI AUDIT *GOING CONCERN*
(Studi Pada Perusahaan Pertambangan yang Terdaftar Di Bursa Efek
Indonesia Tahun 2014-2019)**

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ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh *disclosure*, *financial distress* dan likuiditas terhadap opini audit *going concern*. Populasi dalam penelitian ini adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2014-2019. Berdasarkan hasil *purposive sampling* diperoleh 13 perusahaan pertambangan yang memenuhi kriteria sampel. Jenis data yang digunakan adalah data sekunder berupa data laporan keuangan tahunan perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia selama 6 tahun. Teknik analisis yang digunakan adalah Analisis Regresi Logistik. Hasil penelitian ini menunjukkan bahwa variabel *disclosure*, *financial distress* dan likuiditas tidak berpengaruh terhadap opini audit *going concern*.

Kata Kunci : *Disclousure*, *Financial Distress*, Likuiditas, Opini Audit *Going Concern*.

***THE INFLUENCE OF DISCLOSURE, FINANCIAL DISTRESS AND
LIQUIDITY ON GOING CONCERN AUDIT OPINIONS
(Studies on Mining Companies Listed in the Indonesia Stock Exchange 2014-
2019)***

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ABSTRACT

The purpose of this study is to determine the effect of disclosure, financial distress and liquidity on going concern audit opinion. The population in this study were mining companies listed on the Indonesia Stock Exchange in 2014-2019. Based on the results of purposive sampling obtained 13 mining companies that meet the sample criteria. The type of data used is secondary data in the form of annual financial report data for mining companies listed on the Indonesia Stock Exchange for 6 years. The analysis technique used is Logistic Regression Analysis. The results of this study indicate that the variables of disclosure, financial distress and liquidity have no effect on going concern audit opinion.

Keywords: Disclosure, Financial Distress, Liquidity, Going Concern Audit Opinion