

ABSTRACT

Going concern audit opinion is an opinion that is given if there is a large doubt about the continuity of the business in the future. Going concern audit opinion can be used as an early warning for users of financial statements to avoid mistakes in decision making. Issuance of going concern audit opinion will have an impact on the loss of public confidence in the company's image so that it will affect the business continuity in the future.

This study aims to determine the effect of variable liquidity, auditor reputation and disclosure of the provision of going concern audit opinion on property and real estate sector companies listed on the Indonesia Stock Exchange for the period 2013-2017. The data used in this study was obtained from the company's annual report obtained from the official website of the Indonesia Stock Exchange.

The population of this research is the property and real estate sector companies listed on the Indonesia Stock Exchange for the period 2013-2017. The sampling technique used was purposive sampling and obtained 8 companies in the research period for 5 years, so that 40 sample data were obtained. The analytical method used in this study is logistic regression analysis using SPSS 25 software.

The results of this study indicate that liquidity, auditor reputation and disclosure have a simultaneous effect on the provision of going-concern audit opinion. Then liquidity has a negative effect on the provision of going concern audit opinion, the auditor's reputation has no effect on the provision of going concern and disclosure audit opinion positive effect on the provision of going concern opinion.

The next researcher can expand the object of research or add new variables that are rarely studied. For investors, it is better to consider the liquidity and financial statements of the company when they want to invest. For auditors, they should provide audit opinions that refer to business continuity in the future, which must pay attention to liquidity and disclosure levels. For companies it is better to pay attention to the liquidity and disclosure of annual reports so that they can be used to improve and improve performance in the future.

Keywords: Liquidity, Auditor Reputation, Disclosure and Going Concern Audit Opinion