

INTISARI

Penelitian ini mengkaji pengaruh kinerja keuangan dan *financial distress* terhadap pemberian opini *going concern*. Studi empiris dilaksanakan pada sektor properti dan *real estate* yang terdaftar di Bursa Efek Indonesia selama periode 2022 hingga 2024. Penelitian ini mengadopsi profitabilitas (*return on assets*), likuiditas (*current rasio*), dan *leverage* (*debt to equity rasio*) sebagai proksi dan kinerja keuangan dan model Grover (*G-Score*) sebagai proksi dan *financial distress*. Jenis dan pendekatan penelitian yang digunakan adalah kuantitatif dengan teknik pengumpulan data menggunakan metode dokumentasi. Analisis data dilakukan dengan model regresi logistik menggunakan EViews versi 13. Metode *purposive sampling* menghasilkan 63 perusahaan sebagai sampel penelitian. Analisis regresi menunjukkan bahwa profitabilitas tidak memiliki pengaruh terhadap opini *going concern*. Sementara itu, likuiditas, *leverage*, dan *financial distress* memiliki pengaruh terhadap opini *going concern*. Temuan ini memberikan kontribusi bagi manajemen, pemberi dana, dan auditor dalam memahami indikator keuangan dan prediksi kebangkrutan yang dapat mempengaruhi opini *going concern*.

Kata kunci: profitabilitas, likuiditas, *leverage*, *financial distress*, opini *going concern*, sektor properti dan *real estate*

ABSTRACT

This study examines the effect of financial performance and financial distress on the issuance of going concern opinions. The empirical analysis is conducted on companies in the property and real estate sector listed on the Indonesia Stock Exchange during the period 2022 to 2024. The study adopts profitability (return on assets), liquidity (current ratio), and leverage (debt to equity ratio) as proxies for financial performance, and the Grover model (G-Score) as a proxy for financial distress. This research uses a quantitative approach with data collected through documentation methods. Data analysis is carried out using logistic regression with the assistance of EViews version 13. A purposive sampling method resulted in 63 companies being selected as research samples. The findings reveal that profitability does not significantly affect the issuance of going concern opinions. In contrast, liquidity, leverage, and financial distress are found to have significant effects on going concern opinions. These findings contribute to management, funders, and auditors in assessing financial indicators and bankruptcy predictions that may influence the auditor's judgment in issuing going concern opinions.

Keywords: *profitability, liquidity, leverage, financial distress, going concern opinion, property and real estate sector*