PENGARUH UKURAN PERUSAHAAN, *NET PROFIT MARGIN*, RASIO PERPUTARAN KAS DAN *LONG TERM DEBT TO EQUITY RATIO* TERHADAP OPINI AUDIT *GOING CONCERN*
(Studi Kasus Perusahaan Sektor Pertambangan yang Terdaftar di BEI Tahun 2020-2024)

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh Ukuran Perusahaan, *Net Profit Margin*, Rasio Perputaran Kas, Dan *Long Term Debt to Equity Ratio* Terhadap Opini Audit *Going Concern* pada perusahaan sektor pertambangan yang terdaftar di BEI tahun 2020-2024. Periode penelitian dilakukan selama 5 tahun. Teknik penentuan sampel yang digunakan adalah teknik *purposive sampling* dengan sampel sebanyak 27 perusahaan memperoleh sampel sebanyak 135. Metode analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dengan bantuan SPSS Versi 29. Hasil penelitian ini menunjukkan bahwa secara parsial ukuran perusahaan, *net profit margin* dan rasio perputaran kas berpengaruh dan signifikan terhadap opini audit *going concern*, sedangkan *long term debt to equity ratio* tidak berpengaruh terhadap opini audit *going concern*. Secara simultan ukuran perusahaan, *net profit margin*, rasio perputaran kas, dan *long term debt to equity ratio* berpengaruh terhadap opini audit *going concern*.

Kata Kunci: Ukuran Perusahaan, *Net Profit Margin*, Rasio Perputaran Kas, dan *Long Term Debt to Equity Ratio* dan Opini Audit *Going Concern*

THE EFFECT OF COMPANY SIZE, NET PROFIT MARGIN, CASH TURNOVER RATIO AND LONG TERM DEBT TO EQUITY RATIO ON GOING CONCERN AUDIT OPINION.
(Case Study on Mining Sector Companies Listed on the IDX in 2020-2023)

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ABSTRACT

This study aims to determine the effect of company size, net profit margin, cash turnover ratio, and long term debt to equity ratio on going concern audit opinion in mining sector companies listed on the IDX in 2020-2024. The research period was conducted for 4 years. The sampling technique used was purposive sampling technique with a sample of 27 companies obtaining a sample of 135. The data analysis method used in this research is multiple linear regression analysis with the help of SPSS Version 29. The results of this study indicate that partially company size, net profit margin and cash turnover ratio have a significant effect on going concern audit opinion, while the long term debt to equity ratio have no effect on going concern audit opinion. Simultaneously company size, net profit margin, cash turnover ratio, and long term debt to equity ratio affect going concern audit opinion.

Keywords: Company Size, Net Profit Margin, Cash Turnover Ratio, and Long Term Debt to Equity Ratio and Going Concern Audit Opinion.