

PENGARUH *FINANCIAL DISTRESS*, PROFITABILITAS, *LEVERAGE*, DAN LIKUIDITAS TERHADAP PERNYATAAN *GOING CONCERN* PADA PERUSAHAAN SEKTOR ENERGI DI BEI TAHUN 2020-2023

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RINGKASAN

Penelitian ini bertujuan untuk melakukan uji empiris mengenai pengaruh *financial distress*, profitabilitas, *leverage*, dan likuiditas terhadap pernyataan *going concern* pada perusahaan sektor energi di BEI 2020-2023. Penelitian ini menggunakan 4 variabel independen berupa *financial distress* yang diukur dengan altman z-score, profitabilitas yang diukur dengan *return on assets*, *leverage* yang diukur dengan *debt to assets ratio*, dan likuiditas yang diukur dengan *current ratio*. Variabel dependen yaitu pernyataan *going concern* dengan pengukuran menggunakan variabel *dummy*. Teknik pengambilan sampel yang digunakan adalah metode *purposive sampling* yaitu berdasarkan kriteria tertentu sehingga diperoleh sebanyak 53 perusahaan dan jumlah data sebanyak 212 data. Pengujian data menggunakan analisis regresi logistik dan software IBM SPSS *Statistics* versi 26 dalam pengolahan data. Hasil dari penelitian ini menunjukkan bahwa variabel *leverage*, dan likuiditas berpengaruh terhadap pernyataan *going concern* sedangkan variabel *financial distress*, dan profitabilitas tidak berpengaruh terhadap pernyataan *going concern*.

**THE EFFECT OF FINANCIAL DISTRESS, PROFITABILITY,
LEVERAGE, AND LIQUIDITY ON GOING CONCERN
STATEMENTS IN ENERGY SECTOR COMPANIES
ON THE BEI 2020-2023**

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ABSTRACT

This research aims to conduct empirical tests regarding the influence of financial distress, profitability, leverage and liquidity on going concern statements in energy sector companies on the IDX in 2020-2023. This research uses 4 independent variables in the form of financial distress as measured by the Altman z-score, profitability as measured by return on assets, leverage as measured by the debt to asset ratio, and liquidity as measured by the current ratio. The dependent variable is a going concern statement with measurement using a dummy variable. The sampling technique used was a purposive sampling method which was based on certain criteria so that 53 companies were obtained and a total of 212 data. Data testing used logistic regression analysis and IBM SPSS Statistics version 26 software for data processing. The research results show that the leverage and liquidity variables have an effect on the business continuity statement, while the financial difficulty and profitability variables have no effect on the business continuity statement.

Keywords: *financial distress, going concern statements, profitability, leverage, likuidity*