



**ANALYSIS OF GOING CONCERN OF PT GOTO GOJEK  
TOKOPEDIA, TBK AFTER POST ACQUISITION IN THE  
PERIOD 2021 TO 2023**

**UNDERGRADUATE THESIS**

**Submitted as one of the requirements to obtain  
Sarjana Akuntansi (S.Ak)**

**By**

**FAUZAN AMANAHTAMA KARIM**

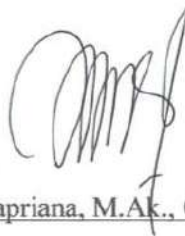
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**FACULTY OF BUSINESS  
ACCOUNTING STUDY PROGRAM  
CIKARANG, BEKASI  
FEBRUARY, 2024**

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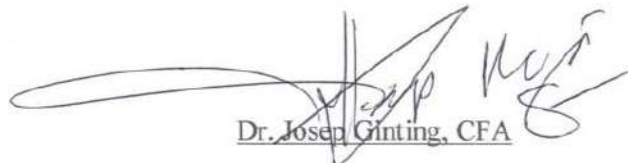
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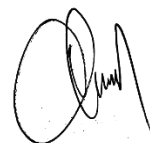
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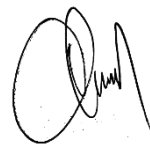
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## ABSTRACT

This research study aims to investigate whether there are the significant influence from Liquidity, Solvency, Profitability, Discounted Cash Flows, and Free Cash Flow ratios towards going concern (Sustainability) of PT GOTO Tbk. In measuring all those variables, the researcher used secondary data from Indonesian Stock Exchange (IDX) with selected population of this study is Indonesia Stock Exchange during 2021 - 2023 period in Quaterly. The study uses which has selected 15 ratios, with the total of observation data of 180 observation data calculated uses quarterly data which starting from Q1 2021 until Q4 2023 using SPSS 26. In testing all the hypothesis, this study uses multiple linear regression analysis technique. The results reveals that none of the independent variables has influence towards going concern (Sustainability) of PT GOTO, Tbk. It could be concluded that none of the financial ratios that researcher used show sinergy each other to influence going concern.

**Keywords :** *Liquidity Ratios, Solvency Ratios, Profitability Ratios, Going Concern, Sustainability, Financial Ratios*



## ***INTISARI***

Penelitian ini bertujuan untuk mengetahui apakah terdapat pengaruh signifikan rasio Likuiditas, Solvabilitas, Profitabilitas, Discounted Cash Flows, dan Free Cash Flow terhadap kelangsungan hidup (Sustainability) PT GOTO Tbk. Dalam mengukur seluruh variabel tersebut, peneliti menggunakan data sekunder dari Bursa Efek Indonesia (BEI) dengan populasi terpilih dalam penelitian ini adalah Bursa Efek Indonesia selama periode triwulan 2021 - 2023. Penelitian ini menggunakan 15 rasio yang dipilih, dengan total data observasi sebanyak 180 data observasi yang dihitung menggunakan data triwulan yang dimulai dari Q1 2021 sampai Q4 2023 dengan menggunakan SPSS 26. Dalam menguji seluruh hipotesis, penelitian ini menggunakan teknik analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa tidak ada satupun variabel independen yang mempunyai pengaruh terhadap kelangsungan hidup (Sustainability) PT GOTO, Tbk. Dapat disimpulkan bahwa tidak ada satu pun rasio keuangan yang digunakan peneliti yang menunjukkan sinergi satu sama lain dalam mempengaruhi kelangsungan usaha.

***Kata Kunci :*** *Rasio Likuiditas, Rasio Solvabilitas, Rasio Profitabilitas, Kelangsungan Hidup, Keberlanjutan, Rasio Keuangan*