

# ***The Influence of Financial Distress, Audit Fee, Litigation, and Institutional Ownership on the Going Concern Audit Opinion***

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## *Abstract*

*This research aims to study and examine the influence of financial distress, audit fees, litigation and institutional ownership on going concern audit opinions. This research is quantitative in form with the population studied being property, real estate and building construction sector entities listed on the Indonesia Stock Exchange for the period 2019 to 2022. Sample selection was determined through purposive sampling, resulting in 247 samples from 85 entities with unbalanced sample distribution each year. Hypothesis testing was conducted using a logistic regression model using STATA version 14.2. The results of research examining going concern audit opinions concluded that financial distress had a significant negative effect, while audit fees, litigation and institutional ownership did not have a significant effect.*

***Keywords:*** *financial distress, audit fee, litigation, institutional ownership, going concern audit opinion.*

# **Pengaruh *Financial Distress*, *Audit Fee*, Litigasi, dan Kepemilikan Institusional terhadap Opini Audit *Going Concern***

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## Abstrak

Penelitian ini bertujuan untuk mengkaji dan menelaah pengaruh *financial distress*, *audit fee*, litigasi, dan kepemilikan institusional terhadap opini audit *going concern*. Penelitian ini berbentuk kuantitatif dengan populasi yang diteliti adalah entitas sektor properti, perumahan, dan konstruksi bangunan yang *listing* di Bursa Efek Indonesia periode 2019 hingga 2022. Pemilihan sampel ditentukan melalui *purposive sampling* sehingga menghasilkan 247 sampel dari 85 entitas dengan distribusi sampel yang tidak seimbang setiap tahunnya. Pengujian hipotesis diadakan memakai model regresi logistik menggunakan STATA versi 14.2. Hasil penelitian yang diujikan terhadap opini audit *going concern* menyimpulkan bahwa *financial distress* berpengaruh signifikan negatif, sedangkan *audit fee*, litigasi, dan kepemilikan institusional tidak memberikan pengaruh signifikan.

**Kata kunci:** *financial distress*, *audit fee*, litigasi, kepemilikan institusional, opini audit *going concern*.