

***The Influence of Audit Engagement Period, Audit Quality,
and Audit Report Period on Going Concern Audit Opinion***

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Abstract

This research is a quantitative study that aims to determine the effect of audit engagement period, audit quality, and audit report period on going concern audit opinion. This study uses a population of mining companies listed on the Indonesia Stock Exchange in 2019-2022 and obtained a sample of 152 data from 38 companies by purposive sampling. The hypothesis in this study was tested with logistic regression with the help of the IBM SPSS version 23 program and a significance level of 5%. The test results show that the audit report period has a positive effect on the possibility of receiving a going concern audit opinion, audit quality has a negative effect on the possibility of receiving a going concern audit opinion, and the audit engagement period has no effect on the possibility of receiving a going concern audit opinion.

Keywords: *Going Concern Audit Opinion, Audit Engagement Period, Audit Quality, Audit Report Period*

Pengaruh Masa Perikatan Audit, Kualitas Audit, dan Masa Laporan Audit terhadap Opini Audit *Going Concern*

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh masa perikatan audit, kualitas audit, dan masa laporan audit terhadap opini audit *going concern*. Penelitian ini menggunakan populasi perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2019-2022 dan didapatkan sampel sebanyak 152 data dari 38 perusahaan dengan cara *purposive sampling*. Hipotesis pada penelitian ini diuji dengan regresi logistik dengan bantuan program IBM SPSS versi 23 dan tingkat signifikansi 5%. Hasil pengujian menunjukkan bahwa masa laporan audit berpengaruh positif terhadap kemungkinan diterimanya opini audit *going concern*, kualitas audit berpengaruh negatif terhadap kemungkinan diterimanya opini audit *going concern*, dan masa perikatan audit tidak berpengaruh terhadap kemungkinan diterimanya opini audit *going concern*.

Kata kunci: Opini Audit *Going Concern*, Masa Perikatan Audit, Kualitas Audit, Masa Laporan Audit