The Influence of Financial Distress, Audit Quality, and Audit Report Lag on the Going Concern Audit Opinion

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Abstract

This study aims to analyze the influence of financial distress, audit quality, and audit report lag on going concern audit opinions. The study employs a quantitative approach with research objects consisting of energy sector entities listed on the Indonesia Stock Exchange during the 2020–2023 period. The research sample was selected using the purposive sampling method, resulting in 297 observations with an uneven sample distribution across the years. Hypothesis testing was conducted using logistic regression analysis with STATA version 17 software. The findings indicate that financial distress and audit quality have a negative effect on going concern audit opinions, while audit report lag has a positive effect on going concern audit opinions.

Keywords*: financial distress, audit quality, audit report lag, going concern audit opinion*

Pengaruh *Financial Distress,* Kualitas Audit, dan *Audit Report Lag* terhadap Opini Audit *Going Concern*

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh *financial distress*, kualitas audit, dan *audit report lag* terhadap opini audit *going concern*. Penelitian ini menggunakan pendekatan kuantitatif dengan objek penelitian berupa entitas sektor energi yang terdaftar di Bursa Efek Indonesia selama periode 2020 hingga 2023. Sampel penelitian dipilih menggunakan metode *purposive sampling*, menghasilkan 297 observasi dengan distribusi sampel yang tidak merata setiap tahunnya. Pengujian hipotesis dilakukan melalui analisis regresi logistik menggunakan perangkat lunak STATA versi 17. Hasil penelitian menunjukkan bahwa *financial distress* dan kualitas audit memiliki pengaruh negatif terhadap opini audit *going concern*, sementara *audit report l*ag memiliki pengaruh positif terhadap opini audit *going concern*.

Kata Kunci: *financial distress*, kualitas audit, *audit report lag*, opini audit *going concern*