

# ***The Effect of Audit Quality, Debt Default, Audit Lag, and Disclosure on Acceptance of Going Concern Audit Opinion***

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## ***Abstract***

*This study aims to determine the effect of Audit Quality, Debt Default, Audit Lag, and Disclosure on the Acceptance of Going Concern Audit Opinion. The object of this study are banking companies listed in the IDX in the period 2014-2018. The sampling technique used is purposive sampling method with predetermined criteria. A total of 33 companies were selected as samples. The data used for this research are secondary data derived from annual reports and auditor reports issued by banking companies. The test used in this study is a logistic regression model using SPSS version 20 with a significance level of 5%. The results of the study indicate that audit quality affects the acceptance of Going Concern Audit Opinions with a significance level of 0.002. Debt Default affects the acceptance of Going Concern Audit Opinion with a significance level of 0.001. Audit Lag does not affect the acceptance of the Going Concern Audit Opinion with a significance level of 0.713. Disclosure has no effect on acceptance of Going Concern Audit Opinion with a significance level of 0.985.*

*Keywords: Audit Quality, Debt Default, Audit Lag, Disclosure, Going Concern Audit Opinion*

# **Pengaruh Kualitas Audit, *Debt Default*, *Audit Lag*, dan *Disclosure* terhadap Penerimaan Opini Audit *Going Concern***

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## **Abstrak**

Penelitian ini punya tujuan guna mengetahui pengaruh Kualitas Audit, *Debt Default*, *Audit Lag*, serta *Disclosure* kepada Penerimaan Opini Audit *Going Concern*. Objek penelitian ini yakni perusahaan sektor perbankan yang tercatat pada BEI di periode tahun 2014-2018. Teknik sampel yang dipakai yakni metode *purposive sampling* melalui kriteria yang sudah ditetapkan. Sejumlah 33 perusahaan terpilih menjadi sampel. Data yang dipakai merupakan data sekunder yang bersumber atas laporan tahunan serta laporan auditor yang diterbitkan perusahaan sektor perbankan. Pengujian yang dipakai pada penelitian ini yakni model regresi logistik dengan memakai program SPSS versi 20 melalui level signifikansi 5%. Hasil dari penelitian memperlihatkan mengenai Kualitas Audit punya pengaruh kepada penerimaan Opini Audit *Going Concern* dengan level signifikansi 0,002. *Debt Default* punya pengaruh kepada penerimaan Opini Audit *Going Concern* melalui level signifikansi 0,001. *Audit Lag* tidak punya pengaruh kepada penerimaan Opini Audit *Going Concern* melalui tingkat signifikansi 0,713. *Disclosure* tidak punya pengaruh kepada penerimaan Opini Audit *Going Concern* melalui level signifikansi 0,985.

Kata Kunci: Kualitas Audit, *Debt Default*, *Audit Lag*, *Disclosure*, Opini Audit *Going Concern*