

ABSTRAK

Penelitian ini bertujuan untuk melihat pengaruh dari variabel *auditor size*, *liquidity*, *leverage*, *profitability*, *firm size*, *previous audit opinion*, *audit lag*, dan *auditor switching* terhadap pengeluaran opini audit *going concern*. Sampel penelitian sebesar 420 sampel diperoleh dari 84 perusahaan publik manufaktur dan non-manufaktur yang terdaftar di Bursa Efek Indonesia selama tahun 2018-2022. Metode penelitian yang digunakan untuk mengelola data adalah regresi logistik melalui aplikasi STATA 17.0. Hasil penelitian mengindikasikan bahwa *leverage*, *profitability*, dan *previous audit opinion* memberikan pengaruh yang signifikan terhadap pengeluaran opini audit *going concern*. Sedangkan *auditor size*, *liquidity*, *firm size*, *audit lag*, dan *auditor switching* tidak berpengaruh terhadap pengeluaran opini audit *going concern*. Penelitian ini dilakukan untuk membuktikan model prediksi dari penelitian Carson, Fargher, Geiger, Lennox, Raghunandan, dan Willekens (2013) terkait faktor auditor, faktor klien, dan faktor auditor-klien yang dapat mempengaruhi pengeluaran opini audit *going concern*. Oleh karena itu, penelitian diharapkan dapat berkontribusi dalam pengambilan keputusan bagi beberapa pihak, seperti investor, kreditor, manajemen perusahaan, auditor, dan akademisi.

Kata kunci : *Audit Lag; Auditor Switching; Leverage; Likuiditas; Opini Audit Going Concern; Opini Audit Periode Sebelumnya; Profitabilitas; Ukuran Auditor; Ukuran Perusahaan*

ABSTRACT

The purpose of this study is to investigate the impact of auditor size, liquidity, leverage, profitability, firm size, previous audit opinion, audit lag, and auditor switching variables on the issuance of a going concern audit opinion. The study sample comprises 420 samples drawn from 84 public manufacturing and non-manufacturing companies listed on the Indonesia Stock Exchange between 2018 and 2022. Using the STATA 17.0 program, logistic regression analysis is the research methods utilized to process the data. The research results indicate that leverage, profitability, and previous audit opinion have a significant impact on going concern audit opinion issuance. In contrast, auditor size, liquidity, firm size, audit lag, and auditor switching have no impact the issuance going concern audit opinion. This research was conducted to prove the prediction model from research by Carson, Fargher, Geiger, Lennox, Raghunandan, and Willekens (2013) regarding auditor factors, client factors, and auditor-client factors which can influence the issuance of going concern audit opinions. As a result, this study is expected to help many stakeholders, such as investors, creditors, managers, auditors, and academics, to make better decisions.

Keywords : *Audit Lag; Auditor Size; Auditor Switching; Firm Size; Going Concern Audit Opinion; Leverage; Liquidity; Previous Audit Opinion; Profitability*