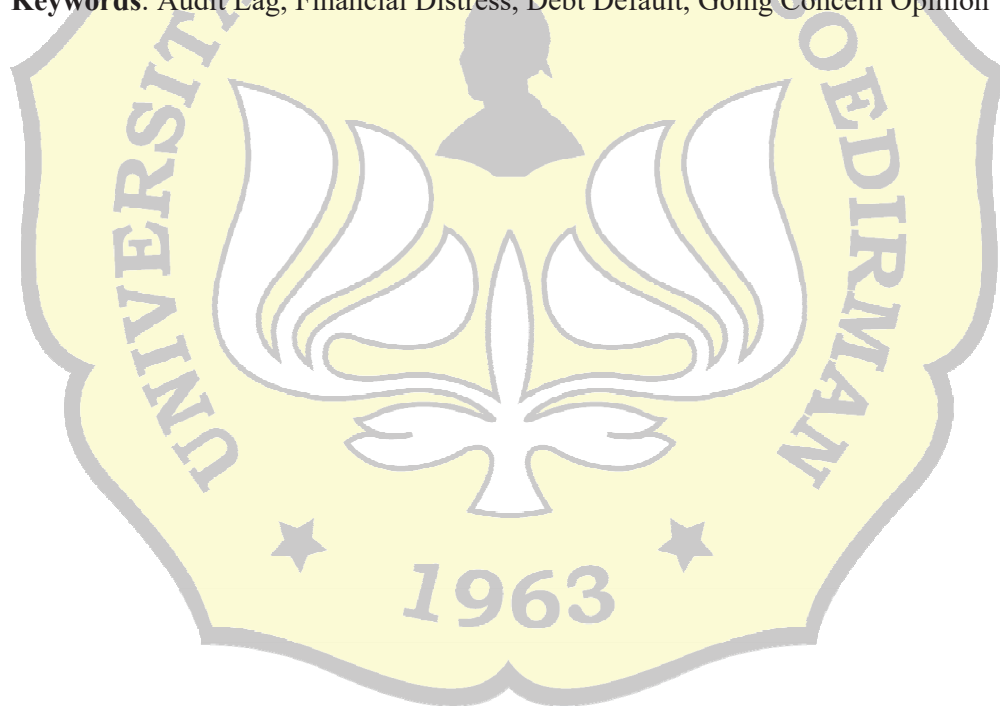


## SUMMARY

This study aims to analyzes the effect of: (1) Audit Lag on going concern opinion acceptance, (2) Financial Distress on going concern opinion acceptance, (3) Debt Default on going concern opinion acceptance. This study is quantitative research. The population in this study is using manufacturing companies listed on the Indonesia Stock Exchange (IDX). The population of this study was 60 companies with a research period of 2020 - 2022. The sampling technique used is purposive sampling. The number of samples in this study was 180 companies. Based on the results of testing and data analysis using logistic regression analysis with the help of SPSS version 27 software, it shows that: (1) audit lag has no effect on going concern audit opinion acceptance, (2) Financial Distress has significantly negative effect on going concern audit opinion acceptance, (3) Debt Default has no effect on going concern audit opinion acceptance.

**Keywords:** Audit Lag, Financial Distress, Debt Default, Going Concern Opinion



## RINGKASAN

*Penelitian ini bertujuan untuk menganalisis pengaruh: (1) Audit Lag terhadap penerimaan opini going concern, (2) Financial Distress terhadap penerimaan opini going concern, (3) Debt Default terhadap penerimaan opini going concern. Penelitian ini merupakan penelitian kuantitatif. Populasi dalam penelitian ini menggunakan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Populasi penelitian ini sebanyak 60 perusahaan dengan periode penelitian tahun 2020 - 2022. Teknik pengambilan sampel yang digunakan adalah purposive sampling. Jumlah sampel dalam penelitian ini sebanyak 180 perusahaan. Berdasarkan hasil pengujian dan analisis data dengan menggunakan analisis regresi logistik dengan bantuan software SPSS versi 27 menunjukkan bahwa: (1) audit lag tidak berpengaruh terhadap penerimaan opini audit going concern, (2) Financial Distress berpengaruh negatif signifikan terhadap penerimaan opini audit going concern, (3) Debt Default tidak berpengaruh terhadap penerimaan opini audit going concern.*

**Kata Kunci:** *Audit Lag, Financial Distress, Debt Default, Opini Going Concern*

