

## ABSTRAK

Kelangsungan hidup perusahaan menjadi sorotan bagi pihak ketiga terlebih bagi investor yang berniat menanamkan modalnya untuk mendanai operasi perusahaan. opini going concern sangat berguna untuk para pengguna laporan keuangan, khususnya bagi investor agar terhindar dari kesalahan pengambilan keputusan investasi sedangkan bagi management agar dapat segera mengambil tindakan perbaikan dalam bisnisnya. Penelitian ini bertujuan untuk menganalisis pengaruh *debt default*, *leverage*, dan *audit lag* terhadap opini *audit going concern*. Penelitian dilakukan pada perusahaan manufaktur sektor industri dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2018. Pengambilan sampel penelitian dilakukan dengan metode *purposive sampling* dan didapatkan 156 perusahaan sebagai sampel. Data diuji menggunakan metode regresi logistik. Hasil penelitian ini menunjukkan bahwa *debt default*, dan *leverage* berpengaruh sedangkan, *audit lag* tidak berpengaruh terhadap opini *going concern*.

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



## **ABSTRACT**

*The company's survival is in the spotlight for third parties, especially for investors who intend to invest their capital to fund the company's operations. going concern opinion is very useful for users of financial statements, especially for investors to avoid mistakes in investment decisions while management can immediately take corrective actions in their business. This study aims to analyze the effect of debt default, leverage, and audit lag on going concern audit opinion. The study was conducted on industrial and chemical sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2018 period. The research sample was taken using purposive sampling method and found 156 companies as samples. Data were tested using logistic regression methods. The results of this study indicate that debt default and leverage have an effect whereas audit lag does not affect going concern opinion.*

**Keywords:** *Leverage, Debt Default, Audit Lag, Going Concern Audit Opinion*

