

ABSTRAK

Penelitian ini untuk menguji pengaruh *Debt Default* dan *Audit Lag* terhadap pemberian Opini Audit *Going Concern* dengan Reputasi Kantor Akuntan Publik (KAP) sebagai Pemoderasi. Penelitian ini menggunakan sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2017-2020. Sampel penelitian terdiri dari 35 perusahaan dengan jumlah pengamatan sebanyak 140 data. Sampel penelitian ini diambil menggunakan metode *purposive sampling*. Penelitian ini menggunakan regresi logistik dengan bantuan *software* SPSS 25 karena variabel terikat diukur menggunakan skala nominal. Hasil penelitian menunjukkan *debt default* berpengaruh secara negatif dan signifikan terhadap pemberian opini audit *going concern* dan reputasi KAP tidak memoderasi pengaruh *debt default* terhadap pemberian opini audit *going concern*. *Audit lag* berpengaruh secara positif dan signifikan terhadap pemberian opini audit *going concern* dan reputasi KAP tidak memoderasi pengaruh *audit lag* terhadap pemberian opini audit *going concern*.

Kata Kunci: *Debt Default*, *Audit Lag*, *Going Concern*, Reputasi Kantor Akuntan Publik



ABSTRACT

This study is to examine the effect of Debt Default and Audit Lag on the provision of Going Concern Audit Opinions with the Reputation of a Public Accounting Firm (KAP) as moderating. This study uses a sample of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2017-2020 period. The research sample consisted of 35 companies with a total of 140 observations. The sample of this research was taken using purposive sampling method. This study uses logistic regression with the help of SPSS 25 software because the dependent variable is measured using a nominal scale. The results of the study show that debt default has a negative and significant effect on giving going concern audit opinions and KAP reputation does not moderate the effect of debt default on giving going concern audit opinions. Audit lag has a positive and significant effect on the provision of going-concern audit opinions and the reputation of KAP does not moderate the effect of audit lag on the provision of going-concern audit opinions.

Keywords: *Debt Default, Audit Lag, Going Concern, Public Accounting Firm Reputation*

