

### ***Abstract***

*The purpose of this research was to determine the effect of audit quality, leverage, and financial distress on going concern modification opinions of mining sector companies listed on the Indonesia Stock Exchange (IDX). Audit quality was proxied using the reputation of the Public Accountant Firm, leverage was proxied using debt to asset ratio (DAR), and financial distress was proxied using Altman Z-Score.*

*The object of this research used were 17 mining sector companies selected based on the random purposive sampling method. This study used data processing logistic regression analysis using SPSS version 25. The results of this research were audit quality and financial distress have negative effect on going concern modification opinions, while leverage had no effect on going concern modification opinion.*

**Keywords:** *Financial Distress, Audit Quality, Leverage, Going Concern Modification Opinion*



## Abstrak

Tujuan penelitian ini adalah untuk mengetahui pengaruh kualitas audit, *leverage*, dan *financial distress* terhadap opini modifikasi *going concern* perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI). Kualitas audit diproksikan menggunakan reputasi Kantor Akuntan Publik (KAP), *leverage* diproksikan menggunakan *debt to asset ratio* (DAR), dan *financial distress* diproksikan menggunakan Altman *Z-Score*.

Objek penelitian yang digunakan adalah 17 perusahaan sektor pertambangan yang dipilih berdasarkan metode *random purposive sampling*. Penelitian ini menggunakan pengolahan data analisis regresi logistik dengan bantuan *software* SPSS versi 25. Hasil penelitian yang diperoleh adalah kualitas audit dan *financial distress* berpengaruh negatif terhadap opini modifikasi *going concern*, sedangkan *leverage* tidak berpengaruh terhadap opini modifikasi *going concern*.

**Kata kunci:** *Financial Distress*, Kualitas Audit, *Leverage*, Opini Modifikasi *Going Concern*

