

ABSTRACT

This research is used to examine the effect of financial distress on the acceptance of going concern audit opinions, with audit report lag as a moderating variable.

The research utilizes secondary data obtained from financial reports of companies listed on the Indonesia Stock Exchange (IDX) and bloomberg for the 2021–2023 period. The sampling method used is purposive sampling, with a total of 116 companies, resulting in 348 observations over three years. The analytical method employed in this study is logistic regression analysis.

The results of the research indicate that financial distress has a positive effect on going concern audit opinions. However, audit report lag does not influence the relationship between financial distress and going concern audit opinions, making it unsuitable as a moderating variable.

Keywords: financial distress, opini audit going concern, audit report lag.