

ABSTRACT

This research aims to examine the going concern audit opinion as influenced by audit tenure, audit lag, and audit quality, with the audit committee acting as a moderating variable in manufacturing companies. In this study, audit tenure, audit lag, and audit quality serve as independent variables, the audit committee as a moderating variable, and going concern audit opinion as the dependent variable.

The study utilizes manufacturing companies listed on the Indonesia Stock Exchange from 2021-2023. A total sample of 243 observations from 81 companies was obtained using a purposive sampling method based on specific criteria. Logistic regression analysis was employed as the analytical method for this research.

The findings indicate that audit quality has a positive and significant effect on the going concern audit opinion. Conversely, the audit committee significantly weakens the influence of audit quality on the going concern opinion. Meanwhile, both audit tenure and audit lag do not show a significant effect on the going concern audit opinion.

Keywords: Audit tenure, Audit lag, Audit quality, Audit committee, Going concern opinion