

ABSTRACT

Economic uncertainty in Indonesia has caused most companies to experience problems related to their business continuity. Going concern opinions are believed to be a signal of such business continuity problems. This study aims to empirically prove the effect of financial condition, audit lag, audit tenure, opinion shopping, and audit fees on the acceptance of going concern opinions.

This study is a quantitative research. The population used is non-financial sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2021-2023. The sample selection uses purposive sampling with a total of 441 observation data samples. The research analysis method uses logistic regression analysis with the assistance of E-Views 12 software.

The results of the study indicate that financial condition has a negative effect on the acceptance of going concern audit opinions. Meanwhile, audit lag, audit tenure, opinion shopping, and audit fees do not influence the acceptance of going concern opinions.

Keywords: Financial Condition, Audit lag, Audit tenure, Opinion shopping, Audit fee, Going concern Audit Opinion.