ABSTRACT

A going concern audit opinion is part of the independent auditor's report issued when the auditor has substantial doubt about an entity's ability to continue as a going concern. This study aims to examine the effect of audit fee, audit report lag, and audit firm reputation on the issuance of going concern audit opinions in companies within the Consumer Cyclicals sector. The independent variables used in this study are audit fee, audit report lag, and audit firm reputation, while the dependent variable is the issuance of a going concern audit opinion.

The objects of this study are Consumer Cyclicals companies listed on the Indonesia Stock Exchange (IDX) during the 2023–2024 period. The samples were selected using a purposive sampling technique based on predetermined criteria. The data were analyzed using logistic regression with SPSS version 25.

The results indicate that audit fee has a positive and significant effect on the issuance of going concern audit opinions. Audit report lag also has a positive and significant effect on the issuance of going concern audit opinions. Meanwhile, audit firm reputation has a negative but insignificant effect on the issuance of going concern audit opinions.

Keywords: Fee Audit, Audit Report Lag, Audit Firm Reputation, Going concern Opinion.