

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *financial distress*, *debt default*, pertumbuhan perusahaan, dan *company size* terhadap pemberian opini audit *going concern* pada perusahaan sektor perindustrian yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020–2024. Penelitian ini menggunakan metode kuantitatif dengan jenis data panel, yang merupakan gabungan antara data *time series* dan *cross section*. Pemilihan sampel dilakukan menggunakan metode *purposive sampling*, sehingga diperoleh 37 perusahaan dengan total 185 observasi selama lima tahun. Data sekunder diperoleh dari laporan keuangan dan laporan auditor independen, sedangkan analisis data dilakukan menggunakan regresi logistik (*logistic regression*).

Hasil penelitian menunjukkan bahwa *financial distress* berpengaruh positif dan signifikan terhadap opini audit *going concern*, yang berarti semakin tinggi tingkat kesulitan keuangan yang dialami perusahaan, semakin besar kemungkinan auditor memberikan opini audit *going concern*. Sementara itu, *debt default*, pertumbuhan perusahaan, dan *company size* tidak berpengaruh signifikan terhadap opini audit *going concern*. Hal ini menunjukkan bahwa auditor lebih menekankan kondisi keuangan secara keseluruhan, terutama kemampuan perusahaan dalam menjaga stabilitas dan keberlanjutan usahanya, dibandingkan faktor ukuran atau pertumbuhan perusahaan.

Kata kunci: *Financial Distress, Debt Default, Pertumbuhan Perusahaan, Company Size, Opini Audit Going Concern.*

ABSTRACT

This study aims to analyze the effect of financial distress, debt default, company growth, and company size on the issuance of going concern audit opinions on industrial companies listed on the Indonesia Stock Exchange (IDX) for the period 2020–2024. This study uses a quantitative method with panel data, which is a combination of time series and cross-sectional data. The sample selection was conducted using purposive sampling, resulting in 37 companies with a total of 185 observations over five years. Secondary data were obtained from financial statements and independent auditor reports, while data analysis was performed using logistic regression.

The results show that financial distress has a positive and significant effect on going concern audit opinions, meaning that the higher the level of financial distress experienced by a company, the greater the likelihood that auditors will issue a going concern audit opinion. Meanwhile, debt default, company growth, and company size did not have a significant effect on going concern audit opinions. This shows that auditors place more emphasis on overall financial conditions, especially the company's ability to maintain the stability and sustainability of its business, rather than factors such as company size or growth.

Keywords: *Financial Distress, Debt Default, Company Growth, Company Size, Going Concern Audit Opinion.*