

### Abstrak

Penelitian ini bertujuan untuk menguji pengaruh *financial distress*, kualitas audit, dan *generalist skills* CEO terhadap opini audit *going concern* pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2021-2024. Sampel yang digunakan meliputi perusahaan minyak dan gas bumi yang ditentukan melalui teknik purposive sampling, dengan perolehan 14 perusahaan yang diamati selama empat tahun, sehingga terkumpul 56 data observasi. Analisis dilakukan menggunakan regresi logistik untuk menguji pengaruh *financial distress* dan *generalist skills* CEO terhadap opini audit *going concern*. Sementara itu, pengaruh kualitas audit diuji menggunakan Fisher's Exact Test karena terdapat fenomena *complete separation*. Hasil penelitian menunjukkan bahwa *financial distress* berpengaruh positif signifikan terhadap opini audit *going concern*, kualitas audit berpengaruh negatif signifikan sedangkan *generalist skills* CEO tidak berpengaruh signifikan. Temuan ini mengindikasikan bahwa kondisi keuangan dan kualitas auditor merupakan faktor utama dalam penentuan opini audit *going concern* pada perusahaan sektor energi.

**Kata kunci:** *Financial distress*, Kualitas Audit, *Generalist skills* CEO, Opini Audit *Going concern*.

### Abstract

*This research analyzes the effect of financial distress, audit quality, and CEO generalist skills on going concern audit opinions for energy sector companies listed on the Indonesia Stock Exchange from 2021 to 2024. The study sample encompasses oil and gas firms selected through a purposive sampling technique, resulting in 14 companies observed over four years, which provided 56 data observations. Logistic regression analysis is employed to examine the effects of financial distress and CEO generalist skills on going concern audit opinions. Meanwhile, the effect of audit quality is tested using Fisher's Exact Test due to the presence of a complete separation phenomenon. The results indicate that financial distress has a positive and significant effect on going concern audit opinions, audit quality has a negative and significant effect, while CEO generalist skills have no significant effect. These findings suggest that financial conditions and audit quality are key determinants of going concern audit opinions in energy sector companies.*

**Keywords:** *Financial distress, Audit Quality, CEO Generalist skills, Going concern Audit Opinion.*