

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *financial distress*, *debt to asset ratio*, komite audit, dan *opinion shopping* terhadap opini audit *going concern* pada perusahaan sektor infrastruktur yang terdaftar di Bursa Efek Indonesia periode 2021–2024. Opini audit *going concern* merupakan indikator penting yang mencerminkan kemampuan perusahaan dalam mempertahankan kelangsungan usahanya, sehingga menjadi perhatian utama bagi investor dan pemangku kepentingan dalam pengambilan keputusan ekonomi. Penelitian ini menggunakan data sekunder yang diperoleh dari laporan keuangan tahunan, laporan auditor independen, dan *annual report* perusahaan. Teknik pengambilan sampel menggunakan metode *purposive sampling*, sehingga diperoleh sebanyak 49 perusahaan dengan total 196 data observasi selama empat tahun penelitian. Metode analisis data yang digunakan adalah regresi logistik untuk menguji pengaruh variabel independen terhadap variabel dependen. Hasil penelitian menunjukkan bahwa *financial distress* berpengaruh terhadap opini audit *going concern*. Sementara itu, *debt to asset ratio*, komite audit, dan *opinion shopping* tidak menunjukkan pengaruh yang signifikan terhadap opini audit *going concern*.

Kata kunci: *financial distress*, *debt to asset ratio*, komite audit, *opinion shopping*, opini audit *going concern*.

ABSTRACT

This study aims to analyze the effect of financial distress, debt to asset ratio, audit committee, and opinion shopping on going concern audit opinions in infrastructure sector companies listed on the Indonesia Stock Exchange during the period 2021–2024. A going concern audit opinion is an important indicator that reflects a company’s ability to sustain its business operations, making it a key consideration for investors and stakeholders in economic decision-making. This study employs secondary data obtained from annual financial statements, independent auditor reports, and companies’ annual reports. The sampling technique used is purposive sampling, resulting in 49 companies with a total of 196 observations over four years. The data analysis method applied is logistic regression to examine the influence of independent variables on the dependent variable. The results indicate that financial distress has a significant effect on going concern audit opinions. Meanwhile, debt to asset ratio, audit committee, and opinion shopping do not show a significant effect on going concern audit opinions.

Keywords: *financial distress, debt to asset ratio, audit committee, opinion shopping, going concern audit opinion.*