PENGARUH *FEE* AUDIT, AUDIT *DELAY* DAN AUDITOR *SWITCHING* TERHADAP OPINI AUDIT *GOING CONCERN* PADA PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA TAHUN 2022-2024

Nama Mahasiswa	: Lucky Carelina
Nim	: 5304221492
Dosen Pembimbing	: Endang Sri Wahyuni, S.E., M.Ak

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh *Fee* Audit, Audit *Delay* dan Auditor *Switching* Terhadap Opini Audit *Going Concern* pada Perusahaan Manufaktur di Bursa Efek Indonesia Tahun 2022-2024. Periode ini dilakukan selama 3 tahun. Teknik penentuan sampel pada penelitian ini menggunakan *purposive sampling* terdapat sebanyak 22 perusahaan dengan memperoleh sampel sebanyak 66 berdasarkan kriteria tertentu. Metode analisis data yang digunakan dalam penelitian ini adalah analisis regresi logistic biner dengan bantuan SPSS Versi 25. Hasil penelitian menunjukkan bahwa secara secara parsial *fee* audit dan audit *delay* berpengaruh positif terhadap opini audit *going concern*, sedangkan auditor *switching* tidak berpengaruh terhadap opini audit *going concern*. Secara simultan *fee* audit, audit *delay* dan auditor *switching* berpengaruh terhadap opini audit *going concern*.

Kata Kunci: *Fee* Audit, Audit *Delay*, Auditor *Switching*, Opini Audit *Going Concern*

***THE EFFECT OF FEE AUDIT, AUDIT DELAY AND AUDITOR SWITCHING, ON OPINI AUDIT GOING CONCERN AT MANUFACTURING COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE FOR THE PERIOD* 2022-2024**

Author Name : Lucky Carelina
Student Of Number : 5304221492
Supervisor : Endang Sri Wahyuni, S.E., M.Ak

ABSTRACT

This study aims to determine the Effect of Audit Fees, Audit Delays, and Auditor Switching on Audit Opinions Going Concern in Manufacturing Companies on the Indonesia Stock Exchange in 2022-2024. This period is carried out for 3 years. The sample determination technique in this study uses purposive sampling there are 22 companies by obtaining a sample of 66 based on certain criteria. The data analysis method used in this study is binary logistic regression analysis with the help of SPSS Version 25. The results of the study showed that partially audit fees and audit delays had a positive effect on the audit opinion going concern, while auditor switching had no effect on the audit opinion going concern. Simultaneously, audit fees, audit delays, and auditor switching affect the opinion of the audit going concern.

Keyword: *Fee Audit, Audit Delay, Auditor Switching, Going Concern Audit Opinion, Sector Mining, Indonesia Stock Exchange*