

ABSTRAK

Laporan keuangan perusahaan harus terlebih dahulu di *audit* oleh audit independen sebelum diserahkan ke pasar modal. Riset ini bertujuan pengujian Pengaruh Audit *Delay*, Kualitas Audit, Solvabilitas, Profitabilitas, Likuiditas Terhadap *Opini Audit Going Concern* Pada Industri Produk Konsumen Terdaftar di BEI Tahun 2020-2024. Penggunaan metode penelitian deduktif dengan melakukan pengembangan hipotesis. Populasi berjumlah 100 Pada Industri Produk Konsumen Terdaftar di BEI. Sampel riset sebanyak 60 data keuangan. Penganalisisan regresi logistik. Hasil penelitiannya adalah Audit *Delay*, Kualitas Audit, Solvabilitas, Profitabilitas tidak berpengaruh Terhadap *Opini Audit Going Concern* Pada Industri Produk Konsumen yang Terdaftar di BEI Tahun 2020-2024. tidak berpengaruh Terhadap *Opini Audit Going Concern* Pada Industri Produk Konsumen Terdaftar di BEI Tahun 2020-2024. Likuiditas berpengaruh Terhadap *Opini Audit Going Concern* Pada Industri Produk Konsumen Terdaftar di BEI Tahun 2020-2024.

Kata Kunci : *Audit Delay, Kualitas Audit, Solvabilitas, Profitabilitas, Likuiditas, Opini Audit Going Concern.*

ABSTRACT

A company's financial statements must first be audited by an independent auditor before being submitted to the capital market. This research aims to examine the Effect of Audit Delay, Audit Quality, Solvency, Profitability, and Liquidity on Going Concern Audit Opinions in the Consumer Products Industry Listed on the IDX in 2020-2024. The deductive research method was used to develop hypotheses. The population was 100 in the Consumer Products Industry Listed on the IDX. The research sample consisted of 60 financial data. Logistic regression analysis was performed. The results of the study indicate that Audit Delay, Audit Quality, Solvency, Profitability does not affect Going Concern Audit Opinions in the Consumer Products Industry Listed on the IDX in 2020-2024. Liquidity does affect the Going Concern Audit Opinion in the Consumer Products Industry Listed on the IDX in 2020-2024.

Keywords: *Audit Delay, Audit Quality, Solvency, Profitability, Liquidity, Going Concern Audit Opinion.*