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The Influence of Debt Default, Audit Report Lag, and the Audit Committee on Going Concern Audit Opinions

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ABSTRAK

This study aims to analyze the influence of Debt Default, Audit Report Lag, and Audit Committee on Going Concern Audit Opinions in companies. sector Property and Real Estate listed on the Indonesia Stock Exchange (IDX) for the 2020–2024 period. This research is a quantitative study with an associative approach. The data used are secondary data in the form of audited financial statements and annual reports published by each company studied. The study population consisted of 92 companies, with a purposive sampling technique , resulting in 24 companies as research samples for the 2020–2024 period, or 120 observation units. The data analysis technique used descriptive statistics and logistic regression analysis with the help of the E-Views 13 application. The results of the study indicate that Debt Default, Audit Report Lag, and the Audit Committee each partially influence the Going Concern Audit Opinion. Furthermore , Debt Default, Audit Report Lag, and the Audit Committee simultaneously influence the Going Concern Audit Opinion.

INTRODUCTION

Report finances that have been audited is source information main tools used by investors, creditors , and stakeholders interest other in evaluate condition finance company as well as as base taking decision economy . Therefore that , quality audit report becomes very important aspects , especially related auditor's assessment of ability company in maintain continuity *going concern* (Minerva et al., 2020) . Based on Auditing Standard (SA) 570, the auditor is responsible answer get sufficient and appropriate audit evidence For evaluate whether use assumptions continuity efforts by management has appropriate , and determine whether there is material uncertainties that can cause doubt significant to ability entity in maintain continuity his business (Full Moon , 2025) . If found condition said , the auditor is obliged to consider the implications to audit opinion that will be published.

Problems about *going concern* audit opinion Still become crucial issues , especially in companies sector property and real estate. Sector This own characteristics large capital usage , debt levels relative high , and is greatly influenced by conditions economy macro so that more prone to experience difficulty finance compared to sector other . Conditions the confirmed by

the release of the Indonesian Stock Exchange (BEI) which announced there are 70 potential issuers experience deletion delisting due to suspension trading in term long time , where the sector property and real estate is one of the contributor the biggest in the list . The parties stock exchange authorities confirmed that height debt burden , weakness liquidity , as well as decline performance finance consequence pressure cycle long become factor main cause Lots companies in the sector This experience threat to sustainability his business (CNBC Indonesia, 2026) . Phenomenon This show that auditor evaluation of ability company in maintain continuity business become the more important . One of the example seen in PT Bakrieland Development Tbk (ELTY) which experienced loss in a way consecutive during 2020–2024 and earned *going concern* audit opinion . Condition the show that difficulty finance company can become auditor's considerations in evaluate ability entity For maintain continuity his efforts .

One of factor main suspect influence reception *going concern* audit opinion is *debt default* , namely something condition when company No capable fulfil obligation payment main and flower his debt at the time maturity . Inability the reflect height risk finance entity so that can increase auditor's doubts about ability company in maintain continuity his business (Putra & Fransiska , 2023) . Research results Fajrillah & Lestari (2023) as well as Pradiasti et al (2025) show that *debt default* influential to *going concern* audit opinion . On the other hand , Putri & Astuti (2023) as well as Amelia (2022) find proof empirical that *debt default* No influential to going concern audit opinion.

Besides debt conditions , factors efficiency time auditing presented through *audit report lag* is also suspected influence *going concern* audit opinion . *Audit report lag* is range the time required for the auditor to complete the audit process since date closed book report finance until date publication independent auditor's report in a way official . The more the length of the audit completion process indicates the more the complex problems faced company , so the auditor needs procedure testing additional and time longer negotiations with management , especially when detect existence indication uncertainty continuity business (Jayanti et al., 2020). Research Yanti (2025) as well as Haalisa & Inayati (2021) prove that *audit report lag* influential to *going concern* audit opinion . However thus , Fitriyansyah & Fitriyana (2025) as well as Utami T (2025) get contradictory results , namely *audit report lag* No own influence to *going concern* audit opinion.

Factor next one holding role important from aspects of internal governance are audit committee . Based on Regulation Financial Services Authority Number 55/POJK.04/2015, the audit committee is a supporting organ of the board of commissioners whose duties include help implementation function supervision to the reporting process finance , quality internal control , as well as audit implementation . Existence effective and independent audit committee expected capable increase supervision to performance management and transparency information finance , so that can minimize risk reception *going concern* audit opinion (Katrian & Nurbaiti , 2021). Research Pulungan et al (2024) and Febriyanti & Mujiyati (2021) show that influential audit committee to *going concern* audit opinion . On the other hand , Treasures &

Napisah (2024) as well as Saputra & Halim (2022) state that the audit committee does not own influence to *going concern* audit opinion.

Besides that too, was submitted question related research that is : whether *debt default, audit report lag* , and audit committee , each of which has influence Good partial and simultaneous to going concern audit opinion ? Through formulation question this , the goal study This arranged is For test and find out influence *Debt Default, Audit Report Lag* , and Audit Committee Impact on Going Concern Audit Opinion.

RESEARCH METHODS

Type study This is study quantitative associative that is research that aims For know connection between two variables or more purposeful For test influence *debt default, audit report lag* , and audit committee against *going concern* audit opinion on the company sector property and real estate listed on the Indonesia Stock Exchange (IDX) for the 2020–2024 period . The data used is secondary data in the form of report finance and reports annual acquired company through the official website of the Indonesia Stock Exchange (www.idx.co.id) . sample use technique *purposive sampling* based on criteria certain specified researcher.

Operasional Variabel

Opini Audit Going Concern

Variables dependent in study This is *going concern* audit opinion . Variable This measured use dummy variable , namely the company that receives going concern audit opinion given value 1, whereas the company that receives non-going concern audit opinion given value 0 (Saputra & Halim, 2022) .

Debt Default

Debt default is condition when company experience difficulty in fulfil obligation his finances . In study this , *debt default* is proxied use *current ratio* referring to Sugiharto et al (2022) *debt default* can measured use ratio liquidity Because ability company in fulfil obligation term short assumed can reflect risk occurrence *debt default* . If company experience difficulty in fulfil obligation term in short , then ability company For pay off obligation term length can also be doubtful . Therefore that , the ratio liquidity used in study This is *Current Ratio* (Ratio) Smooth) with formula as following :

$$\text{Ratio Smooth} = \frac{\text{Aset Lancar}}{\text{Kewajiban Lancar}}$$

Audit Report Lag

Audit Report Lag is the length of time for audit completion between the book closing date (December 31) and the completion date of the auditor's report. *Audit report lag* measured through difference date audit report with date report finance (R. Putra & Annisa , 2024) formulated with:

$$\text{Audit report lag} = \text{Date Audit Report} - \text{Date Report Finance}$$

Audit Committee

audit committee is committee formed by the board of commissioners For help implementation function supervision to the reporting process finance , internal control , and implementation of company audits . In study In this case , the audit committee is measured use proportion amount audit committee on number of board of commissioners (Khasanah & Napisah , 2024) , with formula as following :

$$\frac{\text{Jumlah Komite Audit}}{\text{Jumlah Dewan Komisaris}}$$

Table 1.

No	Variables	Operational Variables **Indicator Measurement**	Scale
1	*Going Concern* Audit Opinion Indra Saputra and Muhammad Halim (2022)	Variables This is dummy variables , namely : Value 1 for the company that receives Going Concern Audit Opinion (OAGC) Value 0 for the company that receives Non Going Concern (OANGC) Audit Opinion .	Nominal
2	*Debt Default* Range of mountains Come on Sugiharto , Tri Hesti Utaminingtyas , Dwi Handarini (2022)	Variables This proxied use *Current Ratio* / Ratio Fluent Ratio Smooth $=\frac{\text{Aset Lancar}}{\text{Kewajiban Lancar}}$	Ratio
3	*Audit Report Lag* Randika Putra & Dea Annisa (2024)	Audit Report Lag = Date Audit Report – Date Report Finance .	Nominal
4	Audit Committee Uswatun Treasures & Napisah (2024)	Committee = $\frac{\text{Jumlah Komite Audit}}{\text{Jumlah Dewan Komisaris}}$.	Ratio

Source : Processed Data Researcher , 2026

Population and Sample Study

Population study This is all over company sector properties and real estate listed on the Indonesia Stock Exchange during 2020–2024 period . Data collection technique sample use *purposive sampling* , namely election sample based on criteria certain to suit with objective research (Sugiyono , 2023). The criteria samples used is :

1. Sector companies properties and real estate listed on the Indonesia Stock Exchange during 2020–2024 period .
2. Sector Companies Property and Real Estate that presents report finance and publishing report annually (*annual report*) on an annual basis complete consecutive during period study .
3. No experience suspension during period study that is 2020–2024 .
4. Sector Companies Property and Real Estate that ever experience loss at least two period consecutively on the report finance during period 2020-2024 .

Based on criteria the obtained by 24 companies as sample study with period observation for five years so that resulting in 120 observations .

Data Analysis Techniques

Data analysis was performed use device soft *E-Views* 13 with method regression logistics Because variables dependent in the form of *dummy* data . Stages analysis covering analysis statistics descriptive , regression model testing logistics , model feasibility test (*Hosmer and Lemeshow Goodness of Fit Test*), coefficient test determination (*McFadden R-Square*), matrix classification , simultaneous test (*Likelihood Ratio Test*), and partial test (*z-statistic*) for know the influence of each variable independent to *going concern* audit opinion.

RESULTS AND DISCUSSION

Statistics Descriptive

Table 2. Statistics Descriptive

	OAGC	DD	ARL	KA
Mean	0.183333	3.228114	105.3917	1.055583
Median	0.000000	1.794450	89.00000	1.000000
Maximum	1.000000	23.66320	306.0000	1.500000
Minimum	0.000000	0.027500	57.00000	0.330000
Std. Dev.	0.388562	4.339164	37.29224	0.394766
Skewness	1.636776	2.645080	2.833814	-0.129893
Kurtosis	3.679035	10.27544	12.59542	1.589457
Jarque-Bera	55.88615	404.5894	620.9707	10.28561
Probability	0.000000	0.000000	0.000000	0.005841
Sum	22.00000	387.3737	12647.00	126.6700
Sum Sq. Dev.	17.96667	2240.573	165494.6	18.54496
Observations	120	120	120	120

Sumber: Data Diolah Peneliti, 2026

Based on table 2 above can seen that samples (observations) in study This as many as 120 samples and can concluded statistical test results descriptive the is as following :

1. Based on the results of descriptive statistics, the going concern audit opinion variable (Y) is a *dummy variable* with a minimum value of 0.000000, one of which is in the company PT. Bekasi Fajar Industrial Estate (BEST) in 2020-2024, with a maximum value of 1.000000, one of which is in the company PT. Duta Anggada Realty Tbk (DART). The average (*mean*) is 0.183333 with a standard deviation of 0.388562. These results indicate that the data is heterogeneous because the standard deviation value is greater than the average value.
2. The results of descriptive statistical analysis show that the *debt default variable* (X1) proxied using *the current ratio* has a minimum value of 0.027500 at PT Maha Properti Indonesia Tbk (MPRO) in 2023 and a maximum value of 23.66320 at PT Pudjiadi Prestige Tbk (PUDP) in 2023. The average value is 3.228114 with a standard deviation of 4.339164. These findings indicate that the data is heterogeneous because the standard deviation value is greater than the average value.
3. Based on the results of descriptive statistics, the *audit report lag variable* (X2) has a minimum value of 57 days at PT Pakuan Tbk (UANG) in 2023 and a maximum value of 306 days at PT Bakrieland Development Tbk (ELTY) in 2020. The average value is 105.3917 with a standard deviation of 37.29224. These results indicate that the data is homogeneous because the average value is greater than the standard deviation value.
4. Based on the results of descriptive statistics, the audit committee variable (X3) measured using the proportion of the number of audit committees to the number of boards of commissioners has a minimum value of 0.330000 at PT Gowa Makassar Tourism Development Tbk (GMTD) in 2020 and a maximum value of 1.500000, one of which is at PT Bekasi Asri Pemula Tbk (BAPA) during the 2020–2024 period. The average value is 1.055583 with a standard deviation of 0.394766. These results indicate that the data is homogeneous because the average value is greater than the standard deviation value.

Multicollinearity Test Results

Table 3. Multicollinearity Test Results

	OAGC	DD	ARL	KA
OAGC	1.000000	-0.218850	0.402693	0.165840
DD	-0.218850	1.000000	-0.113469	0.159023
ARL	0.402693	-0.113469	1.000000	-0.026407
KA	0.165840	0.159023	-0.026407	1.000000

Sumber: Data Diolah Peneliti, 2026

Based on testing mentioned , it is known value of the variable *debt default* (variable X1) is -0.218850, variable *audit report lag* (variable X2) is 0.402693, variable audit committee (variable X3) is 0.165840. If the value coefficient every variables not enough from 0.80, then can concluded research model stated free symptom multicollinearity .

Overall Model *Fit* Test Results

Table 4. Overall Model Test Results

McFadden R-squared	0.281327	Mean dependent var	0.183333
S.D. dependent var	0.388562	S.E. of regression	0.339940
Akaike info criterion	0.751433	Sum squared resid	13.40484
Schwarz criterion	0.844350	Log likelihood	-41.08599
Hannan-Quinn criter.	0.789167	Deviance	82.17199
Restr. deviance	114.3385	Restr. log likelihood	-57.16926
LR statistic	32.16654	Avg. log likelihood	-0.342383
Prob(LR statistic)	0.000000		
Obs with Dep=0	98	Total obs	120
Obs with Dep=1	22		

Sumber: Data Diolah Peneliti, 2026

the Prob LR Statistic value of 0.000000 , it is smaller than the significance level of 0.05. This means that it can be concluded that the model is acceptable or the model fits the data. With Thus , the addition variables independent to in the model in a way significant increase regression model quality logistics used in study This .

Feasibility Test (*Hosmer and Lemesho's Goodness*)

Table 5. Model Feasibility Test Results

H-L Statistic	8.3935	Prob. Chi-Sq(8)	0.3960
Andrews Statistic	42.4604	Prob. Chi-Sq(10)	0.0000

Sumber: Data Diolah Peneliti, 2026

Based on table 5 can known with look at the numbers *Prob. Chi Square* . *Prob* Value . *Chi Square* show value 0.3960 more big from level significance 0.05 (sig=5%). Condition This shows the regression model adequate use used in analysis furthermore due to No there is abnormalities real between expected clarification with monitored clarification . This means the regression model able predict mark his observations . So that can it is said in study this is a regression model logistics used in study This own good fit and suitable used For predict mark observation with Good Because in accordance with research data.

Prediction Level Accuracy Test Results (*Exception-Prediction Evaluation*)

Table 6. Results of Prediction Level Accuracy Test

Expectation-Prediction Evaluation for Binary Specification
Equation: REGRESI_LOGIT
Date: 06/01/26 Time: 10:40
Success cutoff: C = 0.5

	Estimated Equation			Constant Probability		
	Dep=0	Dep=1	Total	Dep=0	Dep=1	Total
P(Dep=1)<=C	95	15	110	98	22	120
P(Dep=1)>C	3	7	10	0	0	0
Total	98	22	120	98	22	120
Correct	95	7	102	98	0	98
% Correct	96.94	31.82	**85.00**	100.00	0.00	81.67
% Incorrect	3.06	68.18	15.00	0.00	100.00	18.33
Total Gain*	-3.06	31.82	3.33			
Percent Gain**	NA	31.82	18.18			

Sumber: Data Diolah Peneliti, 2026

Prediction Accuracy Level Test Results The results obtained from the regression analysis show that the model's ability to predict the issuance of a *going concern audit opinion* is 85.00 %, which indicates that this model is quite good . practical and can reliable for further research.

Logistic Regression Analysis Test Results

Table 7. Results of Logistic Regression Analysis Test

Dependent Variable: Y
Method: ML - Binary Logit (Newton-Raphson / Marquardt steps)
Date: 06/01/26 Time: 10:35
Sample: 2020 2024
Included observations: 120
Convergence achieved after 7 iterations
Coefficient covariance computed using observed Hessian

Variable	Coefficient	Std. Error	z-Statistic	Prob.
OAGC	-5.502446	1.481262	-3.714700	0.0002
DD	-0.591313	0.278788	-2.121013	0.0339
ARL	0.023223	0.007551	3.075732	0.0021
KA	2.199261	0.861970	2.551437	0.0107

Sumber: Data Diolah Peneliti, 2026

Based on results regression the can known :

OAGC $\left(\frac{P}{1-P}\right)$ = -5 , 502446 – 0 , 591313(DD) + 0 , 023223(ARL) + 2 , 199261 (KA) Based on the regression results, it can be seen that:

1. The constant value is 5.502446 with direction negative indicates that if all independent variables have a constant value (fixed), then the going concern audit opinion given to the company is 5.502446.
2. The debt default coefficient value has a value of 0.591313 with direction Negative . This means that each increase in the value of the debt default unit, assuming other variables remain constant, will decrease the going concern audit opinion value by -0.591313.
3. The audit report lag coefficient value has a value of 0.023223 with direction positive . This means that each increase in the audit report lag unit value, assuming other variables remain constant, will increase the going-concern audit opinion value by 0.023223.
4. coefficient value has a value of 2.199261 with direction positive . This means that every increase in the audit committee unit value, assuming other variables remain constant, will increase the going concern audit opinion value by 2.199261.

Simultaneous Test (*Likelihood Ratio Statistic*)

Table 8. Simultaneous Test Results (*LR Statistic*)

McFadden R-squared	0.281327	Mean dependent var	0.183333
S.D. dependent var	0.388562	S.E. of regression	0.339940
Akaike info criterion	0.751433	Sum squared resid	13.40484
Schwarz criterion	0.844350	Log likelihood	-41.08599
Hannan-Quinn criter.	0.789167	Deviance	82.17199
Restr. deviance	114.3385	Restr. log likelihood	-57.16926
LR statistic	32.16654	Avg. log likelihood	-0.342383
Prob(LR statistic)	0.000000		
Obs with Dep=0	98	Total obs	120
Obs with Dep=1	22		

Sumber: Data Diolah Peneliti, 2026

Based on Table 8 Simultaneous Test Results (*Likelihood Ratio Statistic*) obtained mark *LR Statistics* amounting to 32.16654 with value *The probability of LR statistic* is 0.000000 or 0.00 where *the P-value* is less than 0.05 (significant value) which is 0.00 < 0.05 . With Thus H4 is accepted , this This indicates that the variables *Debt Default* (X1), *Audit Report Lag* (X2) and Audit Committee (X3) have a simultaneous influence on the *Going Concern* Audit Opinion variable (Y) in the company property and real estate listed on the Indonesia Stock Exchange during period 2020 to 2024.

Partial Test (*z-Statistic*)

Table 9. Partial Test Results (*z-Statistic*)

Dependent Variable: Y
Method: ML - Binary Logit (Newton-Raphson / Marquardt steps)
Date: 06/01/26 Time: 10:35
Sample: 2020 2024
Included observations: 120
Convergence achieved after 7 iterations
Coefficient covariance computed using observed Hessian

Variable	Coefficient	Std. Error	z-Statistic	Prob.
OAGC	-5.502446	1.481262	-3.714700	0.0002
DD	-0.591313	0.278788	-2.121013	0.0339
ARL	0.023223	0.007551	3.075732	0.0021
KA	2.199261	0.861970	2.551437	0.0107

Sumber: Data Diolah Peneliti, 2026

Based on partial test results (*z-Statistic*), *debt default* , *audit report lag* , and audit committee each have an effect to *going concern* audit opinion . This indicated by the value probability *debt default* of 0.0339, *audit report lag* of 0.0021, and the audit committee of 0.0107, all of which more small from 0.05. With Thus , H1, H2, and H3 are accepted

Coefficient Test Determination (*McFadden R-squared*)

Table 10. Coefficient Results Determination

McFadden R-squared	0.281327	Mean dependent var	0.183333
S.D. dependent var	0.388562	S.E. of regression	0.339940

Sumber: Data Diolah Peneliti, 2026

Based on table 10 , *the McFadden R Squared* figure shows a value of 0.281327 or 28.133 % . This means that 28.133 % of the *Going Concern* Audit Opinion (Y) variable can be explained by *the Debt Default* (X1), *Audit Report Lag* (X2), and Audit Committee (X3) variables. The remaining 71.867 % is explained by other variables outside this study.

Influence *Debt Default* to *Going Concern* Audit Opinion

Based on results study this , variable *debt default* influential to *going concern* audit opinion . This show that companies that have risk *debt default* more tall tend own possibility more big For get *going concern* audit opinion , because difficulty in fulfil obligation finance can become auditor's considerations in evaluate ability company For maintain continuity his efforts . Research results This in line with Theory Signal , where the condition finances that show risk *debt default* can become signal negative (*bad news*) regarding ability company in maintain continuity his efforts . Besides that , the auditor as party independent will consider condition the in determine audit opinion .

Research results This in line with study Fajrillah and Lestari (2023) and Pradiasti et al . (2025) who stated that *debt default* influential to *going concern* audit opinion .

Influence *Audit Report Lag* to *Going Concern* Audit Opinion

Based on results study this , variable *audit report lag* influential to *going concern* audit opinion . This show that the more long the time required by the auditor in completing the audit process, the more big possibility company get *going concern* audit opinion . Condition the show that the auditor requires time longer to acquire and evaluate sufficient audit evidence when there is condition or problems that can be influence continuity business company . Research results This in line with Theory Agency explaining that existence asymmetry information between management and owners can causes the auditor to require time longer in get adequate information and audit evidence For evaluate condition company .

Research result This in line with research conducted by Yanti (2025) and Haalisa & Inayati (2021) which stated that *audit report lag* influential to *going concern* audit opinion.

Influence Audit Committee on *Going Concern* Audit Opinion

Based on results study this , variable influential audit committee to *going concern* audit opinion . This show that existence audit committee as mechanism supervision can help reduce conflict interests and asymmetry information between management and owners company . The audit committee that carries out function his supervision can push presentation information more finances transparent and reliable , so that auditors obtain adequate information in evaluate conditions and continuity business company . Research results This in line with Theory Agency Theory which explains that mechanism supervision required For reduce conflict interests and asymmetry information between agent and principal . Research results in line with research conducted by Pulungan et al. (2024) and Febriyanti & Mujiyati (2021) which stated that influential audit committee to *going concern* audit opinion**.**

CONCLUSION AND SUGGESTIONS

CONCLUSION

Based on results analysis and discussion that has been writer finish it , writer capable identify things as following :

1. *Debt Default* influential to *Going Concern* Audit Opinion
2. *Audit Report Lag* influential to *Going Concern* Audit Opinion
3. Influential Audit Committee to *Going Concern* Audit Opinion.

SUGGESTION

1. Researchers furthermore recommended add variables independent others , such as audit quality , size company , profitability , leverage, auditor switching, and other corporate governance mechanisms .

2. Researchers furthermore can use different Debt Default proxies as well as expand sample research in the sector other companies listed on the Indonesia Stock Exchange (IDX) for increase generalization results study.
3. The company is advised increase management condition finance , accuracy time reporting , as well as optimize role Audit Committee in supervision reporting finance and governance company . Investors are also advised consider ability company fulfil obligations , Audit Report Lag, and roles Audit Committee in evaluate continuity business .

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