

## **ABSTRACT**

This study aims to examine the effect of audit quality, debt default, the audit lag to recruitment going concern audit opinion. This research was conducted by collecting data as many as 64 samples from manufacturing companies listed on the Indonesia Stock Exchange. The research data was tested using logistic regression analysis.

The results showed that the independent variable, no effect on audit quality performance going concern audit opinion with the direction of the negative influence of debt default case with no effect on the acceptance of going concern audit opinion with the direction of the negative influences. While the audit lag no effect on the acceptance of going-concern audit opinion. The results of this study is expected to be useful as references for further research.

**Keywords:** Quality Audit, Debt Default, Audit Lag, and Going Concern Audit Opinion.