ABSTRACT

This study aims to test and obtain empirical evidence on the influence of Sustainability Report Disclosure, Audit Lag, Liquidity Ratio, & Audit Quality on Going Concern Audit Opinions in the energy sector listed on the Indonesia Stock Exchange from 2023 to 2025. The study uses a quantitative method. The data analysis techniques used in this study are logistic regression tests and hypothesis testing using SPSS version 25. The results show that Sustainability Report Disclosure, Audit Lag, & Audit Quality do not affect Going Concern Audit Opinions in the energy sector. However, the Liquidity Ratio does have an effect on Going Concern Audit Opinions in the energy sector.

Keywords: Audit Lag, Audit Quality, Sustainability Report Disclosure, Liquidity Ratio, Going Concern Audit Opinio

ABSTRAK

Studi berikut bertujuan guna menguji dan mendapatkan bukti empiris pengaruh *Disclosure Sustainability Report, Audit Lag, Liquidity Ratio, & Audit Quality* terhadap Opini Audit *Going Concern* Sektor Energi yang Terdaftar di Bursa Efek Indonesia Tahun 2023-2025. Metode studi yang diterapkan pada studi berikut adalah metode kuantitatif. Teknik analisis data yang digunakan pada studi berikut ialah uji regresi logistik dan uji hipotesis menggunakan SPSS versi 25. Hasil studi memaparkan bahwasanya *Disclosure Sustainability Report*, *Audit Lag*, *& Audit Quality* tidak berpengaruh terhadap Opini Audit *Going Concern* Sektor Energi. Namun *Liquidity Ratio* berpengaruh terhadap Opini Audit *Going Concern* Sektor Energi.

Kata Kunci: *Audit Lag, Audit Quality, Disclosure Sustainability Report, Liquidity Ratio,* Opini Audit *Going Concern*