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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

Fanny Valencia[1], Agus Tina[2], Mahyudin[3]

[1,2]PUI PT. Finance, Universitas Prima Indonesia, [3]Politeknik Unggul LP3M

Corespondent Outhor: agustinat1983@gmail.com

Abstract

The company's financial statements must first be audited by an independent auditor before being submitted to the capital market. This research aims to test the Effect of Audit Delay, Audit Quality, Solvency, Profitability, Liquidity on Going Concern Audit Opinion in the Consumer Products Industry Listed on the IDX in 2020-2024. The use of deductive research methods by developing hypotheses. The population is 100 in the Consumer Products Industry Listed on the IDX. The research sample is 60 financial data. Logistic regression analysis. The results of the study are Audit Delay, Audit Quality, Solvency, Profitability do not affect Going Concern Audit Opinion in the Consumer Products Industry Listed on the IDX in 2020-2024. does not affect Going Concern Audit Opinion in the Consumer Products Industry Listed on the IDX in 2020-2024. Liquidity affects Going Concern Audit Opinion in the Consumer Products Industry Listed on the IDX in 2020-2024.

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

INTRODUCTION

This company was established to carry out its operational activities, including purchasing, selling, and paying operational expenses . All company financial transactions are recorded to produce financial reports. Therefore, these financial reports will be re-

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audited by internal or external auditors. The final financial reports are submitted to the Capital Market Supervisory Agency (Bapepam) for publication or posted on the capital market website so that everyone can view each company's financial performance based on the issuer code.

A company's financial statements must first be *audited* by an independent auditor before being submitted to the capital market. In this audit, the independent auditor will provide an opinion on the consistency of the financial statements. When the auditor has doubts about the company's ability to continue operating in the future, *a going-concern opinion is issued* . *A going-concern opinion* can negatively impact investors, creditors, and shareholders.

There are currently many companies in the capital market that can be studied, but this research focuses only on *the Consumer Products industry* , which is predominantly sought after by consumers. This company's survival rate is better than that of companies in other sectors. It also submits financial statements audited by its independent auditor to Bapepam. The company not only submits financial reports but also provides auditor opinions, whether obtaining *a going concern opinion* or a fair opinion. This *going concern opinion* has an impact on audit delay, audit quality, solvency, profitability, liquidity.

Submission of financial reports that have been *audited* by an independent auditor must not exceed the time period set by Bapepam, no later than 90 days after the publication of the financial report. Companies that submit financial reports before the reporting deadline still have the right to submit their financial reports on time. However, some companies encounter obstacles during audits, resulting in late submissions of their financial reports and opinions, known as audit delays. The longer the time required to publish and announce financial reports, the less useful they are.

Submitting audited financial statements by an independent auditor can guarantee their relevance and reliability, thereby increasing the confidence of all stakeholders in the financial statements. The greatest confidence derived from the use of financial statements requires public accounting firms to assess the quality *of the audits* they produce. Companies that use a Big Four public accounting firm typically produce higher-quality *audits than* non- Big Four public accounting firms.

The opinion on the financial statements looks at the solvency occurring in the company. The solvency ratio is measured by *debt to equity* . The higher the solvency ratio, the worse the company's financial performance and the uncertain future of the company, resulting in the company receiving *a going concern opinion.*

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Auditors provide *going concern* financial report *opinions* and also pay attention to the profitability occurring in the company. Companies having negative profitability for consecutive periods of time encourage *going concern issues* because negative profitability includes the company facing losses and disrupting the company's survival. Financial performance is no less important in companies affected by liquidity. If a company has high liquidity, management will be slow to issue a *going concern opinion.* Meanwhile, companies that have low liquidity will certainly have management quickly issue a *going concern audit opinion.*

PT Delta Djakarta Tbk faced a decline in the quality of its financial reports in 2020-2021, resulting in an unqualified *audit opinion* . In 2022 and 2023, the company received an unqualified opinion accompanied by explanatory language. The auditor did not include any other information in the annual report, and the auditor did not form any assurance regarding that other information. PT Delta Djakarta Tbk faced obstacles throughout 2023, which complained about the difficulty of the domestic beer industry growing expansively due to regulatory constraints, resulting in continued sluggish investment. These obstacles resulted in a decrease in net profit from Rp 230,065,807,000 in 2022 to Rp 199,611,841,000 in 2023. Although the company experienced a decline in net profit, it was not too late to submit its financial report on March 27. (https://www.beritasatu.com/ekonomi/2817215/industri-bir-sulit-ekspansi-delta-djakarta-dlta-minta-pemerintah-revisi-daftar-negatif-investasi).

LITERATURE REVIEW

Theory of the Influence of Audit Delay on Going Concern Audit Opinions

Siregar (2024:205) *Audit delay* is the *audit time gap* , namely the time required *by the auditor* to prepare an audit report based on the company's financial statement performance. Myando and Laksito (2023) *Audit delay has a significant positive effect on the going concern* opinion , meaning that it takes a long time for the auditor to complete the audit procedure so that the possibility of the client company obtaining a *going concern* opinion is higher . Pratiwi and Bustomi (2023) *Audit delay* is measured by the difference in the number of days between the closing date of the financial year, namely December 31, and the date *the auditor's report* is issued.

Theory of the Influence of Audit Quality on Going Concern Audit Opinions

Dubelta et al. (2024) state that audit quality is a characteristic of audit practices and results based on *auditing standards* and quality control *standards as a measure of*

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the auditor's professional duties and responsibilities. Putra et al. (2021) state that audit quality is the probability of an auditor detecting misstatements and then reporting violations of the accounting system, determined by the auditor's competence and independence. Anastasya and Simbolon (2022) state that the higher the quality of an auditor, the lower the risk of material misstatements and fraudulent acts, and the more transparent the disclosure of the company's *going concern opinion* . Greace and Darsono (2023) state that audit quality is measured by the size of the public accounting firm used by the company.

Theory of the Influence of Solvency on Going Concern Audit Opinions

Thian (2022) The solvency or *leverage ratio* is a ratio used to measure the extent to which a company's assets are financed by debt. Simbolon and Kurniawan (2023) Solvency has an impact on the going concern opinion, meaning that the greater the comparison result, the higher the company's long-term ability to pay its debts.

Theory of the Influence of Profitability on Going Concern Audit Opinions

Banias and Kuntadi (2022) state that profitability is a ratio that measures a company's ability to generate profits in a given period, followed by certain levels of sales, assets, and share capital. Saputra et al. (2021) state that profitability impacts the going-concern opinion because when a company achieves high profitability, it reduces the likelihood of issuing a *going-concern opinion* . Simbolon and Kurniawan (2023) state that profitability does not have an influence on the going-concern opinion, meaning that companies with high or low profitability do not have an impact on the auditor's decision to issue a going-concern opinion.

Theory of the Influence of Liquidity on Going Concern Audit Opinions

Hasibuan (2023:105) Liquidity is the company's ability to fulfill obligations that must be paid immediately by using current assets such as trade payables, dividend payables, tax payables and others. Yulianti and Muhyarsyah (2022) Liquidity reflects the company's ability to fulfill direct commitments and results in *the auditor* giving *a going concern opinion* , so it can pay its debts on time, indicating that the company is in a liquid position.

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Conceptual Framework

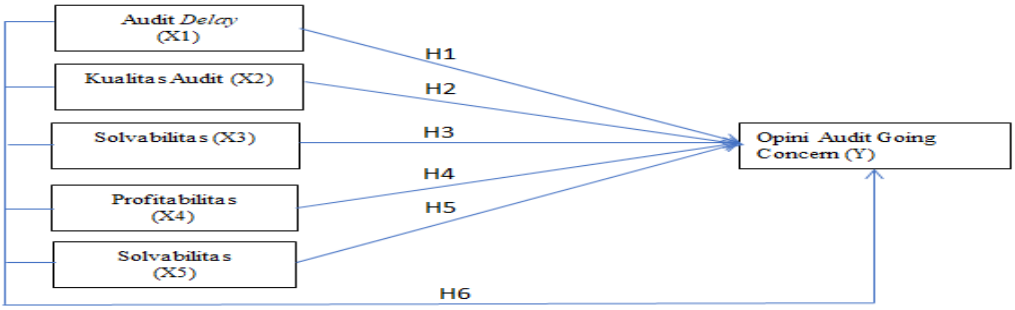


Figure 1. Conceptual Framework

Hypothesis

Based on the previous theoretical description, the hypothesis should be formulated as follows:

H1: Audit Delay Influences Going Concern Audit Opinions in the Consumer Products Industry Listed on the IDX in 2020-2024.

H2: Audit Quality Influences Going Concern Audit Opinions in the Consumer Products Industry Listed on the IDX in 2020-2024.

H3: Solvency has an effect on the Going Concern Audit Opinion in the Consumer Products Industry Listed on the IDX in 2020-2024.

H4: Profitability influences the Going Concern Audit Opinion in the Consumer Products Industry Listed on the IDX in 2020-2024.

H5: Liquidity influences the Going Concern Audit Opinion in the Consumer Products Industry Listed on the IDX in 2020-2024.

H6: Audit Delay, Audit Quality, Solvency, Profitability, Liquidity have an effect on Going Concern Audit Opinion in the Consumer Products Industry Listed on the IDX in 2020-2024.

METHODOLOGY STUDY

The use of deductive research methods by developing hypotheses. According to Nugroho and Haritanto (2022:17), deductive research is research that has a general nature that changes to the specific. It should be preceded by a theory before the theory is proven.

Research Approach

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This research uses a quantitative approach. According to Nugroho and Haritanto (2022:21), quantitative research is a type of research that obtains findings through the use of statistical procedures.

Population and Sample

Population

According to Nugroho and Haritanto (2022:40) Population is the total number of objects or subjects that have characteristics that are determined by researchers who research them and then draw conclusions. The population is 100 *consumer product industries* listed on the IDX.

Sample

According to Nugroho and Haritanto (2022:40) a sample is part of a number of characteristics possessed by a research population.

Withdrawal sample use method *purposive sampling method* .

Table 1. Research Sample

Criteria	Sample
1. *Industry Product Consumer* Registered in IDX Period 2020- 2024.	100
2. *Industry Product Consumer* publish financial statements complete with report auditor its independence period 2020-2024	(44)
3. *Industry Product Consumer* experience loss period 2020-2024	(32)
Total sample company	24
Total sample 24 x 5 year	120

Source: Processed data, 2026

The research sample consisted of 24 companies with 5 years of observation and 120 data.

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Method of collecting data

Data used is secondary data. Data needed financial statements *Consumer Products Industry* Listed on the IDX for the 2020-2024 period.

Operational Definition

Table 2. Definition Operational Variables

No	Variables	Definition Variables	Indicator	Scale
1.	Audit Delay (X1)	*Audit delay* is the *audit time gap* , namely the time required *by the auditor* to obtain an audit report regarding the performance of the company's financial statements. Source : Siregar (2024:205)	*Audit delay* = Audit Report Date - Date Closed Source Financial Report Book : Nugraha and Suprianto (2022)	Nominal
2.	Audit Quality (X2)	Audit quality is a characteristic of audit practices and results based on *auditing standards* and quality control standards. measurement carry out the duties and responsibilities of the auditor profession. Source : Dubelta, et al., (2024)	1 = Use HOOD *Big Four* 0 = No Use of *Big Four* KAP Source : Son, et al., (2021)	Nominal
3	Solvabilitys (X3)	Ratio solvency or The *leverage* ratio is a ratio used to measure the extent to which a company's assets are financed by debt. Source : Thian (2022)	Ratio Debt To Capital = Total Debt / Total Capital Source : Thian (2022)	Ratio
4.	Profitability as	Profitability is ratio measure the company's capabilities	ROA = *Earning*	Ratio

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	(X4)	get profit on period certain with certain levels of sales, assets and share capital. Source : Banias And Kuntadi (2022)	$\frac{AfterTax}{Total\ Assets}$ Source : Damayanty, et al., (2022)	
	Liquidity (X5)	Liquidity is Ability the company pays its short-term debt Which quick paid using current assets. Source : Hasibuan (2023:105)	*Current Ratio* = $\frac{\text{Asset Fluent}}{\text{Obligation Fluent}}$ Source : Ningsih (2024)	Ratio
	Going Concern Audit Opinion (Y)	Opinion Audit Going Concern is opinion issued by the auditor moment there is doubts about Company capability. Source: Ningsih (2024)	Variables dummy 1 acceptance of going concern audit opinion 0 no acceptance of going concern audit opinion Source : Ningsih (2024)	Nominal

Data Processing Techniques

Analysis Regression Logistics

According to Halimah (2024:107), logistic regression is a multivariate test used to determine the influence of independent variables on dependent variables. Basically, logistic regression has... objective Which The same with regression linear, namely searching probability The occurrence of the dependent variable is predicted through the independent variables. However, what differentiates it from linear regression analysis is the type of data used and the assumptions that do not need to be met as in linear regression analysis.

Assessing Overall Model Fit

According to Suhardi, et al., (2023:122) *the overall* model fit test or the test of all the test modals variables free on regression logistics in a way simultaneously influential variables dependent. This overall model fit test calculates the difference in 2LL

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values between the models and the constants in the estimated model consisting of constants and independent variables.

According to Suhardi, et al., (2023:126) In see whether data empirical suitability on the model it is said fit, suitability eligibility model regression in a way all of them used Hosmer and Lemeshow's test with the following criteria:

1. The Hosmer and Lemeshow value ≤ 0.1 means that there is a significant difference between the model and the observation, then the goodness of fit is not good, because the model cannot predict the observation value.
2. The Hormer and Lemeshow value>0.1 means that the model should predict the observed value so that the model can be accepted due to the fit of the observed data.

Coefficient of Determination (Nagelkerke R Square)

According to Suhardi, et al., (2023:125) the coefficient of determination is used to determine how much variability there is. variables bound Coefficient determination can be seen in *Negelkerke R Square* .

Simultaneous Hypothesis Testing (Omnibus Test Model of Coefficient)

According to Roflin et al., (2023:43) the Omnibus test of model coefficient is used to determine the significance of the influence of independent variables simultaneously on the dependent variable. Omnibus test of model coefficient The same meaningful test F (table Anova) in model regression single or multiple. The Omnibus test of model coefficient table is more appropriate for analyzing multiple binary logistic regression.

Partial Hypothesis Testing (Wald Test)

According to Suhardi, et al., (2023:124) the Wald test in hypothesis testing is carried out partially. hypothesis implemented income One per One variables free on variables bound.

RESULTS STUDY AND DISCUSSION

Results Study

Descriptive Statistics

Test data per variables to know amount sample, mark lowest, highest value, mean and standard deviation.

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Table 3. Descriptive Statistics

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit_Delay	60	5.00	87.00	49.2167	15.57714
Audit Quality	60	.00	1.00	.5833	.49717
DER	60	.13	1.36	.6257	.33162
ROA	60	.02	.31	.1115	.06412
CR	60	1.10	7.50	2.8835	1.30256
Audit Opinion_GoingConcern	60	.00	1.00	.5500	.50169
Valid N (listwise)	60				

Source: SPSS Processing Results version 25 (2025)

1. Audit *Delay* sampled 60 with min 5 ,00 . max 87.00, mean 49,2167 and deviation std 15,57714 .
2. Quality Audit sampled 60 with min 0 .00 . max 1.00, mean 0.5833 and deviation std 0.49717.
3. Solvency sampled 60 with min 0 .13 . max 1.36 , mean 0.6257 and deviation std 0.33162 .
4. Profitability sampled 60 with min 0.02 . max 0.31 , mean 0.1115 and deviation std 0.06412 .
5. Liquidity sampled 60 with min 1 ,10 . max 7.50 , mean 2.8835 And standard deviation 1.30256 .
6. *Opinion Audit Going Concern* sampled 60 with min 0 .00 . max 1.00, mean 0.5500 And deviation std 0.50169 .

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Hypothesis Testing

Logistics regression This started from :

Testing Regression Feasibility Model (*Goodness of Fit Test*)

Testing This on *Hosmer and Lemeshow test* under This :

Table 4. Hosmer and Lemeshow Test

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	10,254	8	.248

Source: SPSS Processing Results version 25 (2025)

Chi-square worth 10,254 bersig 0.248 in on 0.05 stated fit.

Testing Model Fit (*Overall Model Fit Test*)

On the model This observation from *likelihood* . Value –2 LL First with – 2nd LL second view *the iteration history table* . The first –2 *log likelihood* at *block number* = 0 and the result of the second –2 *log likelihood* at *block number* = 1, seen from:

Table 5. The value of –2 *log likelihood* (-2 LL Block number = 0)

Iteration History [a, b, c]

Iteration -2 Log likelihood

Coefficients Constant

Step 0	1	82,577	.200
	2	82,577	.201

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 82,577

c. Estimation terminated at iteration number 2 because parameter estimates changed by less than .001.

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Table 6. –2 *log likelihood value* (-2 LL Block number = 1)

Iteration History [a,b,c,d]

Iteration		-2 Log likelihood	Coefficients					
			Constant	Audit_ Delay	Audio Quality it	DER	ROA	CR
Step 1	1	72,086	- .259	- .034	- .109	1,089	- 7,937	.830
	2	71,266	- .888	- .041	- .187	1,685	- 10,549	1,176
	3	71,250	- .997	- .041	- .193	1,789	- 10,973	1,231
	4	71,250	- .999	- .042	- .193	1,791	- 10,981	1,233
	5	71,250	- .999	- .042	- .193	1,791	- 10,981	1,233

a. Method: Enter
b. Constant is included in the model.
c. Initial -2 Log Likelihood: 82,577
d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

On block First (*Block Number = 0*) is 82,577 And mark block The second (*Block Number = 1*) is 72.086 . This model shows a decrease in *Overall Model Fit* at *-2 log likelihood block number* = 0 to *–2 log likelihood block number* = 1 is 10.491. The decrease *in likelihood* indicates that the logistic regression model used is a good model overall.

Test Coefficient of Determination (*Nagelkerke R Square*)

The coefficient of determination is used to find out how big a variable is bound influenced by variables bound. The magnitude of this influence is shown by *the Nagelkerke R Square value* .

Table 7. Test Coefficient of Determination (*Nagelkerke R Square*)

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	71,250 [a]	.172	.230

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d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

The -2 log likelihood value of 71.250 with a Nagelkerke R square of 0.230 explains opinion audit going concern influenced Audit *Delay* , Quality Audit, Solvency, Profitability, Liquidity by 23%.

Omnibus Test of Model Coefficient **(Test (Simultaneous)**

This test aims to simultaneously test the influence of all independent variables on variables bound. Testing can with comparing the significance results (*p-value*) based on the results of *the Omnibus Tests of Model Coefficients* with an α value of 0.05.

Table 8. Simultaneous Test
Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	11,326	5	.045
	Block	11,326	5	.045
	Model	11,326	5	.045

Source : Results Processing SPSS version 25 (2025)

Chi-square of 11.326 with *a degree of freedom* of 5 and a significance of 0.045 smaller than 0.05, it is concluded that Audit *Delay* , Audit Quality, Solvency, Profitability, Liquidity influential Against *Opinion Going Concern Audit* of Consumer Products Industry Listed on the IDX 2020-2024.

Individual Testing / Regression Coefficient Testing (Partial Test)

For determine results end from study And answer The previously formulated hypothesis, using the *variables table in the equation* in the output of the data processing results, can be presented as follows:

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Table 9..Partial Wald Test and Logistic Hypothesis Test
Variables in the Equation

B			SE	Wald	df	Sig.	Exp(B)
Step 1 [a]	Audit_Delay	- .042	.024	2,985	1	.084	.959
	Audit Quality	- .193	.605	.102	1	.749	.824
	DER	1,791	1,623	1,218	1	.270	5,997
	ROA	- 10,981	6,859	2,563	1	.109	.000
	CR	1,233	.493	6,250	1	.012	3,430
	Constant	- .999	2,449	.166	1	.683	.368

a. Variable(s) entered on step 1: Audit_Delay, Audit Quality, DER, ROA, CR .

Equality regression logistics :

AGC = -0.999 - 0.042 Audit Delay - 0.193 Quality Audit + 1,791 DER - 10,981 ROA + 1,233 CR
1 - AGC

1. The constant -0.999 means that Audit *Delay* , Audit Quality , Solvency, Profitability, Liquidity are considered zero so opinion audit going concern -0.999.
2. Audit Delay -0.042 means that for every one-unit increase in Audit Delay, the going concern audit opinion decreases by 0.042.
3. Quality Audit -0.193 means each increase Quality Audit each one unit, the going concern audit opinion decreases by 0.193.
4. Solvency 1,791 means each increase solvency each one by one so going concern audit opinion increased by 1.791.
5. Profitability -10,981 means each increase Profitability each one by one then the going concern audit opinion decreased by 10.981.
6. Liquidity 1.233 means every increase liquidity per unit, the going concern audit opinion increased by 1.233.

Testing Hypothesis In a way Partial (Test *Wald*) that is :

1. Audit Delay has a significance of 0.084>0.05, so Audit *Delay* does not affect *the Going Concern Audit Opinion* in the Consumer Products Industry Listed on the IDX in 2020-2024.

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2. Audit Quality has a sig of 0.749>0.05, so Audit Quality has no effect on *the Going Concern Audit Opinion* in the Consumer Products Industry Listed on the IDX in 2020-2024.
3. Solvency has a sig of 0.270>0.05 , so Solvency does not affect *the Going Concern Audit Opinion* in the Consumer Products Industry Listed on the IDX in 2020-2024.
4. Profitability has a sig of 0.109>0.05 , so Profitability does not affect *the Going Concern Audit Opinion* in the Consumer Products Industry Listed on the IDX in 2020-2024.
5. Liquidity has a significance of 0.012< 0.05, so liquidity has an effect on *opinion. Audit Going Concern* On Industry Product Consumer Which Registered on the IDX in 2020-2024.

Discussion

Influence Audit Delay in *Audit Opinion Going Concern*

The results of the researcher's research show that Audit *Delay* has no effect on *the Going Concern Audit Opinion* in the Listed Consumer Products Industry. in IDX Year 2020-2024. Delivery report finance Which Being late to the capital market past March 31st does not necessarily mean the company has problems with its financial reports, as WIIM said in 2020. report finance in market capital on date 5 April but The independent auditor also did not issue a going concern opinion. The results this research not in line with Myando and Laksito (2023) *Audit delay has a significant positive effect on going concern* audit opinion

Influence Quality Audit To *Opinion Audit Going Concern*

The results of the researcher's research show that Audit Quality has no effect on *Going Concern Audit Opinions* in the Listed Consumer Products Industry. in IDX 2020-2024. Company Which use HOOD big Both Big Four and non-Big Four accounting firms can issue going-concern opinions depending on the company's circumstances. This study's findings are inconsistent with those of Anastasya and Simbolon (2022), who stated that the higher the quality of an auditor, the lower the risk of material misstatement and fraudulent acts, and the more transparent the disclosure of the company's *going-concern audit opinion* .

Influence Solvency To *Opinion Audit Going Concern*

The results of the researcher's research show that Solvency has no effect on *the Going Concern Audit Opinion* in the Listed Consumer Products Industry. in IDX Year

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2020-2024. Use debt tall happen in The company's independent auditor does not necessarily provide a going concern opinion. The results of this study are inconsistent with Simbolon and Kurniawan (2023) who stated that solvency has an impact on the going concern opinion, meaning that the greater the appeal result, the higher the company's long-term ability to pay debts.

Influence Profitability Against *Opinion Audit Going Concern*

The results of the researcher's research show that profitability has no effect on *the going concern audit opinion* in the consumer products industry listed on the Indonesian Stock Exchange. BEI Year 2020-2024. Companies that have profitability High profitability can also be given a going concern opinion by an independent auditor. The results of this study are in line with Simbolon and Kurniawan (2023) who stated that profitability has no influence on the going concern opinion, meaning that companies with high or low profitability do not have an impact on the auditor in issuing a going concern opinion.

Influence Liquidity Against *Opinion Audit Going Concern*

The results of the researcher's research show that liquidity has an effect on *the going concern audit opinion* in the consumer product industry listed on the IDX. Year 2020-2024. Company Which own ability assets fluent high to pay its current debts certainly does not get a going concern audit opinion. The results study This in line with Yulianti's research And Muhyarsyah (2022) Liquidity reflects the company's ability to fulfill direct commitments and results in *the auditor* providing *a going concern audit opinion* if it can pay its debts on time, indicating that the company is in a liquid position.

CONCLUSION AND SUGGESTIONS

Conclusion

The conclusions of the research results are:

1. Audit *Delay* does not affect *the Going Concern Audit Opinion* in the Consumer Products Industry Listed on the IDX in 2020-2024.
2. Audit Quality has no effect on *the Going Concern Audit Opinion* in the Consumer Products Industry Listed on the IDX in 2020-2024.
3. Solvency does not affect *the Going Concern Audit Opinion* in the Consumer Products Industry Listed on the IDX in 2020-2024.
4. Profitability does not affect *the Going Concern Audit Opinion* in the Consumer Products Industry Listed on the IDX in 2020-2024.

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5. Liquidity Influences Going *Concern Audit Opinions* in the Consumer Products Industry Listed on the IDX in 2020-2024.
6. Audit *Delay* , Audit Quality, Solvency, Profitability, Liquidity Influence the *Going Concern Audit Opinion* in the Consumer Products Industry Listed on the IDX in 2020-2024.

Suggestion

1. For the Company, the company should reduce or minimize the acceptance of going concern audit opinions by avoiding audit delays by reporting financial reports on time to the capital market, always paying attention to audit quality, controlling excessive use of debt, utilizing profitability well and using liquidity to pay the company's current debts.
2. Investors who want to invest in a company can look at the financial reports and consider the audit opinion before investing.
3. For future researchers, they can replace other independent variables that influence the going concern audit opinion, such as the Previous Year's Audit Opinion, extend the research period, and replace the observation companies.

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