

OPINI AUDIT GOING CONCERN: SUATU KAJIAN EMPIRIS

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ABSTRACT

This research is motivated by the existence of problems in the form of gap phenomena in the form of discrepancies in the results of the analysis regarding the direction of the relationship between the independent variables of the study which include the previous year's audit opinion, company size, liquidity, profitability, and solvency with the dependent variable going concern audit opinion in manufacturing companies listed on the Stock Exchange Indonesian Securities in 2016- 2020. This study aims to examine the effect of the previous year's audit opinion, company size, liquidity, profitability, and solvency on going concern audit opinion in manufacturing companies listed on the Indonesia Stock Exchange. The research was conducted with a quantitative research approach. This type of research is descriptive research. The population in this research is 160 companies and the total sample is 32 manufacturing companies listed on the Indonesia Stock Exchange 2016-2020. The variables related to this research are the previous year's audit opinion, company size, liquidity, profitability, and solvency and going concern audit opinion in manufacturing companies. Data analysis technique using logistic regression. The results showed that there was a significant effect on the previous year's audit opinion, profitability, and solvency variables on going concern audit opinion in manufacturing companies, while the company size and liquidity variables had no significant effect on going concern audit opinion in manufacturing companies listed on the Stock Exchange, Indonesia.

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1. INTRODUCTION

The global financial crisis that occurred in 1997 continues to this day causing changes in the economic order throughout the world, without exception Indonesia. Lots companies Which experience bankruptcy Because No capable maintain sustainability his company. Sustainability something company become highlight for parties Which interested especially for para investors. Para investors embed the capital with objective fund company. The company's financial condition primarily concerns the survival of the business is in the spotlight because when it comes to investing in a company, investors need know the conditions the company's finances.

Based on the many cases of manipulation of financial reports that occur abroad nor in Indonesia make Americans Institute of Certified Public Accountants provides a requirement that the auditor must provide a statement whether the company in question The audit can last at least one year after the reporting date. The role of public accountants in detecting fraud in financial reporting company very crucial. Matter This because by opinion on report auditing Which issued auditors on report finance A company is Wrong One important components that must be considered by decision makers, one of which is that is investors. Opinion accountant the public will be convinced investors that a company's financial statements are reasonable and trustworthy, so investors don't hesitate to invest your capital on the company.

Ratnasari And Windratno (2020) opinion auditing going concerns is opinion Which issued by auditors in order to ensure a company can maintain continuity his efforts or No. Granting status going concerns No task Which easy for para auditors Because can impact for reputation auditors even reputation something HOOD Also at stake, so auditors must disclose condition Which actually tell clients about problems that occur within the company. Opinion going The concerns raised by the auditor are very

important for users of financial reports make the right decision, because the financial condition of a company needs to be known all party Which interested.

going concern audit opinion, it cannot be separated from the existing audit opinion arranged year previously because activity company in year afterwards Of course very in influence by year previously. Mardhatillah (2016) state that auditors in give opinion auditing going concerns will consider opinion auditing going concerns Which has accepted by auditees on year previously. Study about opinion auditing going concerns Once done by Rahmadona, Sukartini And Djefris (2019) Which take samples company mining Which registered in BEI period 2015-2017. Results study shows that the previous year's audit opinion has a positive effect on opinion acceptance auditing going concern .

Giving opinion auditing going concerns Also influenced by size company. Nababan et al (2021) concluded that size company is mark Which Can categorize a company into large or small categories. Santosa and Wedari (2009) in Ratnasari and Windratno (2020) argue that if financial conditions If a company is good, the auditor will be less likely to provide an audit opinion going concern . Research conducted by Pradika and Surono (2017) provided results study Which show that size company influential positive to reception audit opinion going concern .

According to Ratnasari and Windratno (2020) liquidity is a company's internal capabilities fulfill its short-term obligations. The higher the liquidity ratio then more and more Good ability company in fulfil short-term debt. The results of his research show that liquidity positive influence to acceptance of opinion auditing going concerns. Furthermore, according to Yulianto et al (2020) profitability is ability company in search of profit. Ratnasari's findings and Windratno (2020) shows a positive impact on profitability to acceptance of going concern audit opinion. Other factors that influence giving opinions going concern audit is solvency. According to Rahmadona et al (2019) solvency is ability company For close obligation finance Good debt period long And debt period short. Solvency based on total financing originating from company loans to creditors. Ratnasari Research And Windratno (2020) show that solvency influential positive towards audit opinion going concern .

The problem formulation for this research is that there are still gaps in several previous research results. Apart from that, there is also a phenomenon related to providing going concern audit opinions. This became the basis for conducting this research.

2. METHOD

The type of data used in this research is quantitative. Source data obtained from the Stock Exchange Indonesia. The population of this research is all manufacturing companies on the Indonesia Stock Exchange for the 2016-2020 period. The sampling technique uses purposive sampling.

Research Variables and Definition Operational

Going Concern Audit Opinion

Variable dependent study This is variable qualitative, namely the Going Concern Audit Opinion in the form of a statement or judgment measured by dummy variables. Where 1 indicates the provision of a going concern audit opinion and 0 indicates going audit opinion concerns not shared by the auditor.

Opinion Auditing Year Previously

The previous year's audit opinion variable in this study is variable dummy so the measurement be measured with use scale nominal as an indicator, namely code 1 for companies that receive opinions going concern audit (GCAO) on the previous year's audit report and provide code 0 for non- going concern companies (NGCAO) in the audit report year previously.

Size Company

Size company become tool Which can describe big The size of a company is indicated by the size of its total assets, amount sales, average total sales and average total assets. So the size company is a measure of the size of the assets owned by the company. Formula To determine the size of the company, the natural logarithm of the total assets can made reference. If written down in A formula so the writing is $\ln \text{Asset}$.

Liquidity

Liquidity or ratio fluent used For measure ability company in meeting its short-term obligations by using current assets (assets that will turn into cash within one month) Which quick due date. Ratio liquidity can calculated use formula :

$$\text{Ratio Fluent (current ratio)} = \frac{\text{Current asset}}{\text{Debt Fluent}}$$

Profitability

Ratnasari and Windratno (2020) profitability ratios are able to provide a description of a company's ability to generate profits based on its resource capabilities. Profitability ratios in research This is proxied using the Return on Assets (ROA) formula because of this variable shows the company's efficiency in using all its assets and debts (Haryanto and Sudarmo, 2019).

$$\text{Return on Assets (ROA)} = \frac{\text{Net Income}}{\text{Total Assets}}$$

Solvency

Solvency is a ratio used in assessing the company's ability to fulfill long-term obligations Nababan et al (2021). The solvency ratio in this research is proxied using the formula Total Debt to Assets Ratio (DAR) Because can know how much assets company Which financed by debt or how much big debt company influence on asset managers, or measuring how large a percentage fund Which comes from debt.

$$\text{Total Debt to Assets Ratio (DAR)} = \frac{\text{Total Debt}}{\text{Total Asset}}$$

Analysis Data

This research uses logistic regression. This analysis technique is carried out with the help of software statistics that is IBM SPSS 24. Equality from regression Which used in study these are as follows

$$\ln \left(\frac{p}{1-p} \right) = \alpha + \beta_1 \text{OATS} + \beta_2 \text{UP} + \beta_3 \text{LI} + \beta_4 \text{PRO} + \beta_5 \text{SOL} + e_1 - \hat{p}$$

Information :

$$\ln \left(\frac{p}{1-p} \right) = \text{Opinion Auditing Going Concern}$$

α = Constant

β = Coefficient regression

OATS = Previous Year Audit Opinion

UP = Size Company

LI = Liquidity

PRO = profitability

3. RESULTS AND DISCUSSION

Description Object Study

Selection of research samples this can seen on following table

Table 1 Election Sample

Information	Amount
Company manufacture in Exchange Indonesian period effect 2016-2020	195
Manufacturing company _ not listed on BEI in a way consecutive	(53)
Company Which did not report financial statements period 2016-2020	(6)
Company Which No use your eyes Money Rupiah	(28)
Company Which No experience make a loss minimum 2 year	(76)
Sample Study	32
Amount sample during period study (32 X 5)	160

Analysis Statistics Descriptive

Explanation This research data is accompanied by with mark minimum, mark maximum, mean, carians, And standard deviation. Following This results analysis descriptive data study Which consists from variable opinion auditing year previously, size company, liquidity, profitability, solvency, and audit opinion going concern .

Table 2. Descriptive statistics

N	Minimum	Maximum	Mean	Std. Deviation	
Oponi Auditing Previous Year (X1)	160	0	1	.26	,438
Size Company (X2)	160	22.64	31.51	27.8108	1.48462
Liquidity (X3)	160	.01	98.63	2.6006	10.08824
Profitability (X4)	160	-2.65	8.30	-,0215	,72190
Solvency (X5)	160	.07	8.21	,7826	,85736
Opinion Auditing Going Concern (Y)	160	0	1	.32	,467
Valid N (listwise)	160				

Source : Outputs SPSS 24, data processed 2022

Based on table 2, the average value of the previous year's audit opinion is obtained which is measured on a nominal scale using a dummy variable, namely code 1 on companies that receive a going concern audit opinion (GCAO) in the annual audit report previously and gave code 0 to non-going concern companies (NGCAO). the previous year's audit report was 0.26. This shows that the average value of previous year's audit opinion on manufacturing companies on the IDX in 2016-2020 equal to 0.26, the lowest value is 0, and the highest value is 1. Standard deviation value of 0.43 is greater than the average (mean) of 0.26 which shows that difference on variable opinion previous year's audit classified tall.

The average value of company size is measured by the natural logarithm of total assets as big as 27.81. Matter This show that mark average from Size Company on manufacturing company on the IDX in 2016-2020 as big as 27.81 with the lowest value of 22.64, and highest value 31.51. The standard deviation value of 1.48 is smaller than the average (mean) as big as 27.81 Which show that difference data on variable size company classified low.

The average value of Liquidity as measured by the comparison of current assets is compared current debt of 2.60. This shows that the average value of Liquidity in manufacturing companies on the IDX in 2016-2020 was 2.60 where the lowest value was 0.01, And mark highest as big as 98.63. Mark standard deviation as big as 10.08 more big compared to the average (mean) of 2.60 which shows that the difference in data on variable structure funding included tall.

Average Profitability Value which is measured by profit comparison or loss Which generated compared to total assets of -0.02. This shows that value The average profitability of manufacturing companies on the IDX in 2016-2020 is - 0.02, the lowest value is -2.65 and the highest value is 8.30. The deviation value is 0.72 more big compared to average (mean) as big as -0.02 Which showing that on variable profitability is classified tall.

Average value of Solvency as measured by comparison of total short-term debt with total assets of 0.78. This shows that the average value of Solvency in manufacturing companies on the IDX in 2016-2020 it was 0.78, the lowest value was 0.07 And mark highest as big as 8.21. Mark standard deviation as big as 0.85 more big compared to average as big as 0.78 Which show that solvency classified tall. The average value of going concern audit opinion is measured using a nominal scale using a dummy variable, namely code 1 for companies that receive an audit opinion going concerns (GCAO) on report auditing year walk And give code 0 on non going concern companies (NGCAO) in the current year's audit report amounted to 0.32. Matter This show that mark average from opinion auditing going concerns on manufacturing companies on the IDX in 2016-2020 was 0.32, the lowest value was 0, and the highest value is 1. The standard deviation value of 0.46 is greater than the average (mean) of 0.32 which indicates that the difference in the going audit opinion variable concerns classified tall.

Test results Overall Fit Models (Test Evaluate Whole Model)

The overall model fit test is used to simultaneously assess the influence of the independent variable on the dependent variable. The simultaneous test of the logistic model regression coefficients is calculated from the differences obtained from -2LogL value between a model consisting only of constants and an estimated model consists of constants and independent variables. The decreasing likelihood (-2LogL) shows model with regression Which Good or fit with the data Ghozali (2013).

Table 3. Model Which consists from Constant Iteration History ^{a, b, c}

Iteration	-2 Logs likelihood	Coefficients	Constant
Step 0	1	200,337	-,725
	2	200,296	-,759
	3	200,296	-,760

a. Constant is included in the model.

b. Initial -2 Logs Likelihood: 200,296

c. Estimation terminated at iterations number 3 because parameter estimates changed by less than .001.

Table 4. Models Which consists from Constant And Variable Independent Iteration History ^{a, b, c, d}

Iteration	-2 Logs likelihood	Constant	Coefficients				
			Oponi AuditYear Previously (X1)	Size Company (X2)	Liquidity (X3)	Profitability (X4)	Solvency (X5)
Step 1	98,450	-,479	3,031	-,053	-,001	-,615	,566
2	84,596	-,026	4,169	-,105	-,001	-1,184	1,227
3	82,037	-,249	4,707	-,120	,000	-1,656	1,823
4	81,804	-,332	4,857	-,125	,000	-1,842	2,102
5	81,799	-,316	4,873	-,127	,000	-1,851	2,149
6	81,799	-,314	4,874	-,127	,000	-1,848	2,152
7	81,799	-,314	4,874	-,127	,000	-1,848	2,152

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Logs Likelihood: 200,296

d. Estimation terminated at iterations number 7 because parameter estimates changed by less than .001.

Source: Outputs SPSS 24, data processed 2022

From the results of table 3 and table 4 above, it is known that the -2log likelihood value is 200.296, while the -2log likelihood value in table 4.4 Which enter constant And variable its independence is 81,799. Based on this value, it can be concluded that there was a decrease in the value of -2log likelihood so This regression model is classified as fit/good. The difference between the two values is between -2log likelihood which only includes the constant with - The 2log likelihood which includes constants and independent variables is 7.338 like Which looks at Chi-Square table following:

Table 5. Table comparison difference -2log likelihood Omnibus Tests of Models Coefficients

Step 1		Chi-square	df	Sig.
	Step	118,497	5	,000
	Block	118,497	5	,000
	Model	118,497	5	,000

Source: Outputs SPSS 24, data processed 2022

Apart from looking at the comparison of the differences between the two models, we can use the chi-square distribution see mark significance model as big as 0,000 or more small from 5% so can it was concluded that all independent variables were the previous year's audit opinion, size company, liquidity, profitability and solvency simultaneously influence variable dependent that is going concern audit opinion.

Test results Coefficient Determination

To find out how much influence the independent variable has to the dependent variable partially, the coefficient of determination test is used.

Table 6. Test Nagelkerk's R Square

Model Summary

Step	-2 Logs likelihood	Cox & Snell R Square	Nagelkerke R Square
1	81,799 ^a	,523	,733

a. Estimation terminated at iterations number 7 because parameter estimates changed by less than .001.

Source: Outputs SPSS 24, data processed 2022

The value of the coefficient of determination in the regression model is shown by the value Nagelkerke R Square. Based on table 6, it is known that the coefficient of determination is 0.733. It means variable dependent can explained by The independent variables are managerial ownership, institutional ownership and size company as big as 73.3% whereas the rest as big as 26.7% explained by variables others outside research model .

Test Regression Logistics

Model regression formed served in table 7 following This :

**Table 7. Results Test Coefficient Regression Logistics
Variables in the Equations**

	B	S.E	Wald	df	Sig.	Exp(B)
Step 1 ^a Oponi Auditing Previous Year (X1)	4,874	,747	42,594	1	,000	130,783
Size Company (X2)	-,127	,234	,293	1	,589	,881
Liquidity (X3)	,000	,022	,000	1	,983	1,000
Profitability (X4)	-1,848	,803	5,301	1	,021	,158
Solvency (X5)	2,152	,759	8,042	1	,005	8,598
Constant	-,314	6,601	,002	1	,962	,730

b. Variable(s) entered on step 1: Previous Year Audit Opinion (X1), Company Size (X2), Liquidity (X3), Profitability (X4), Solvency (X5).

Source: Outputs SPSS 24, data processed 2022

Based on table 7 above as a result of the regression coefficient test, the regression equation is Which obtained are as follows:

Going Concern Audit Opinion = -0.314 + 4.874OATS - 0.127UP + 0.000LI -1.848PR + 2.152SO+ e

Test results Hypothesis

Hypothesis testing is used to determine the influence between independent variables individual with the dependent variable. The results of the hypothesis test can be seen from table 8 the following :

**Table 8. Hypothesis Test Results
Variables in the Equations**

	B	S.E	Wald	df	Sig.	Exp(B)
Step 1 ^a Oponi Auditing Previous Year (X1)	4,874	,747	42,594	1	,000	130,783
Size Company (X2)	-,127	,234	,293	1	,589	,881
Liquidity (X3)	,000	,022	,000	1	,983	1,000
Profitability (X4)	-1,848	,803	5,301	1	,021	,158
Solvency (X5)	2,152	,759	8,042	1	,005	8,598
Constant	-,314	6,601	,002	1	,962	,730

c. Variable(s) entered on step 1: Previous Year Audit Opinion (X1), Company Size (X2), Liquidity (X3), Profitability (X4), Solvency (X5).

Source: Outputs SPSS 24, data processed 2022

The results of table 8 above show the logistic regression equation at a significance level of 5% (0.05). Results testing state influence from variable independent to dependent, in a way detailed and accessible explain as follows.

Testing Hypothesis 1

Table 8 show that variable opinion auditing previous year own mark The regression coefficient (B) is 4.874 with a significance value of 0.000, which proves that significance value below 0.05. This shows that the year audit opinion variable previously influential to opinion auditing going concerned . With thereby can concluded that hypothesis First that is opinion auditing year previously influential to audit opinion going concern . So H 1 is accepted.

Testing Hypothesis 2

Table 8 show that variable size company own mark coefficient regression (B) as big as -0.127 with mark significance as big as 0.589 proven that mark significance on 0.05. Matter the showing that variable size company influence on going concern audit opinion . Thus it can be concluded that The second hypothesis is that company size influences going concern audit opinion . So H 2 rejected.

Testing Hypothesis 3

Table 8 shows that the liquidity variable has a regression coefficient value (B) of 0.000 with a significance value of 0.983, it is proven that the significance value is above 0.05. This shows that the liquidity variable influences the audit opinion going concern . Thus it can be concluded that the third hypothesis is liquidity influence the audit opinion going concern . So H 3 rejected.

Testing Hypothesis 4

Table 8 shows that the profitability variable has a regression coefficient value (B) as big as -1,848 with mark significance of 0.021 proven that mark significance below 0.05. This shows that the profitability variable has an influence on going concern audit opinion . Thus it can be concluded that the fourth hypothesis that is Profitability influences audit opinion going concern . So H 4 accepted.

Testing Hypothesis 5

Table 8 shows that the solvency variable has a regression coefficient value (B) as big as 2,152 with mark significance as big as 0.005 proven that mark significance below 0.05. This shows that the solvency variable has an influence on going concern audit opinion . Thus it can be concluded that the fifth hypothesis, namely solvency influential to the audit opinion going concern . So H 5 accepted.

Test results Appropriateness Model Regression

For see suitability between data empirical with model so that model can is said to be fit, the overall feasibility of the regression model in this case uses a test Hosmer and Lemeshow test must done. Criteria on test hosmer and lemeshow own criteria as following:

1. If the value of Hosmer and Lameshow's goodness of fit test statistics equal to or less than 0.05 then the null hypothesis is rejected, which means there is a difference Which significant between the model and the observed values so that the goodness of fit of the model is not Good because the model can't predict the value of the observation.
2. If the value of Hosmer and Lameshow's goodness of fit test statistics is more than 0.05 then the null hypothesis is accepted, which means the model is able to predict the observed values and model can be said to match the data his observations.

Table 9. Testing the Feasibility of the Model Hosmer and Lemeshow Test

Step	Chi-square	df	Sig
1	7,338	8	,501

Source: Outputs SPSS 24, data processed 2022

From table 9 it can be seen that the significance value is 0.501 where this value means it is greater than 0.05 so the model used is said to be suitable with observational data.

Discussion Results Study

Influence Opinion Auditing Year Previous Against Opinion Auditing Going Concern

The results of testing the previous year's audit opinion variable are in accordance with the H 1 formulation Where opinion auditing year previously influential on opinion auditing going concerns at the company manufacture Which registered in BEI year 2016-2020. Results This showed based on the results of testing the profitability variable, it produces a significance value of 0.000 proves that the significance value is below 0.05. So it can be concluded that companies that received a going concern audit opinion in the previous year have that opportunity more great for get opinion auditing going concerns on year furthermore.

Based on the results of these empirical findings, it shows that companies that accept opinion auditing going concerns considered own problem with continuity life his company. So in this research, it is proven that auditors will provide opinions going concern audit will consider the going concern audit opinion that has been accepted company on previous year.

Apart from that, the results of this research are also in line with and strengthened by Mardhatillah's research (2016) who in their research found that the previous year's audit opinion was capable influencing going concern audit opinion . Not only Mardhatillah (2016), similar results Also found by Rahmawati et al (2018) And Tarihoran and Ginting (2017).

Influence Size Company To Opinion Auditing Going Concern

The results of testing the company size variable are not in accordance with the H 2 formulation where size company influential on opinion auditing going concerns on company manufacturers listed on the IDX in 2016-2020. This result indicated based on the results testing variable profitability produce mark significance as big as 0.589 proven that the significance value is above 0.05. So based on the significance value you can stated that size company No influential to opinion auditing going concerned . Study This fail prove exists influence significant size company on going concern audit opinion . The results of this research are consistent with Nababan (2021) who did not find that company size had no effect on audit opinion going concern . This research also supports the findings from Yulianto's research et al (2020) and Rahmadona et al (2019).

Rejection hypothesis This because size company No is benchmark in providing a going concern audit opinion . Companies that receive going audit opinions concerns considered own problem with continuity life business, but on In fact, the survival of a company is also linked to ability management in managing the company to survive. Therefore, though A company classified in company small, However If company the own management And performance Which Good so that capable endure in period long so getting smaller earning potential audit opinion going concern .

Effect of Liquidity To Opinion Auditing Going Concern

Results from testing variable liquidity No in accordance with formulation H 3 Where liquidity influences going concern audit opinions in manufacturing companies registered in BEI year 2016-2020. Results This showed based on results testing The profitability variable produces a significance value of 0.983, proving that value significance above 0.05. So based on this significance value can be stated that liquidity has no effect on audit opinion going concern . Study This fail prove exists influence significant liquidity to going concern audit opinion . The results of this study are consistent with Mardhatillah (2016) and Nababan (2021), which are not find that liquidity No influential to opinion auditing going concerns. Based on the empirical findings of Muttqaqin and Sudarno (2011) in Mardhatillah (2016), on company manufacture usually own debt period long form Debts on fixed assets in the form of machines and vehicles are high, while trade payables are not too high, and the company can apply for credit by pledging its assets to banks to meet their liquidity. Manufacturing companies have current assets more small compared to with assets still (building, machine, And vehicle). So that ratio liquidity No become reference And consideration Which main for auditors in provide a going concern audit opinion . Thus liquidity cannot be created definite benchmark to determine going concern or the survival of something company. However, liquidity can be a helpful tool in measuring financial conditions company.

Influence Profitability Against Opinion Auditing Going Concern

Results from testing variable profitability in accordance with formulation H 4 Where Profitability influences going concern audit opinion manufacturing company which registered in BEI year 2016-2020. Results This showed based on results testing The profitability variable produces a significance value of 0.021, proving that value significance is below 0.05 so that based on this value significance can be stated that Profitability influences audit opinion going concern . Profitability is the company's ability to generate profits. The more tall profitability the more big ability company in produce profit. Companies that have high profitability tend to have high profits accompanied with enhancement asset company. Level profitability Which tall result auditors tend give opinion auditing non Going Concern Because the company is considered to have a healthy financial condition so it is considered to have ability to maintain capabilities operational company

The results of this research indicate that profitability influences opinion going concern audit because the greater the profitability, the greater the audit opinion going concern will experience decline. By Because That, can concluded that profitability influential significant to opinion auditing going concerns on company manufacture Which registered in BEI 2016-2020. Results study This Also in line And strengthened with study Ratnasari And Windratno (2020) Which in his research find that profitability capable influence audit opinion going concern .

Influence Solvency Against Opinion Audit Going Concern

The results of testing the solvency variable are in accordance with the formulation H 5 where solvency influence on going concern audit opinion manufacturing companies listed on the IDX 2016-2020. These results are shown based on the results of testing the profitability variable produces a significance value of 0.005, it is proven that the significance value is below 0.05 So that based on mark significance the can stated that solvency influential on going audit opinion concerns. Solvency is an important indicator for assessing whether a company has been managed properly effective and efficient or not. If mark solvency company tall, meaning company have the ability Which Good in fulfil term obligations short nor period

length so will resulting in probability reception opinion auditing company will get lower. Company with solvency Which Good considered capable set usage debt from creditor with Good For maximizing mark equity company, so that company can maintain continuity his life. The results of this research are also in line with and strengthened by research conducted by Haryanto and Sudarmo (2019) who in their research found that solvency capable influence the audit opinion going concern .

4. CONCLUSION

Based on test results and discussion regarding the influence of audit opinion variables previous year, company size, liquidity, profitability, and solvency against opinion auditing going concerned, so researcher can summarize results study This as following, Opinion Auditing Year Previously influential to Opinion Auditing Going Concern. Company size has no effect on Going Concern Audit Opinion. Liquidity no effect to Opinion Audit Going Concern. Profitability influential to Opinion Auditing Going Concern. Solvency influence on Opinion Auditing Going Concern

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