

The Effect of Audit Quality, Bankruptcy Condition, And Company Growth on The Going Concern Audit Opinion Of Manufacturing Companies

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ABSTRACT

This research aims to determine the effects of audit quality, company bankruptcy condition, and company growth on the audit opinion of going concern in manufacturing companies in Indonesia during the period 2020-2023. The research sample consists of 100 food and beverage sector manufacturing companies listed on the Indonesia Stock Exchange. Data analysis in this study was conducted using logistic regression analysis. The significance values indicated from hypothesis testing partially are as follows: audit quality at $0.000 < 0.05$, company bankruptcy condition at $0.997 < 0.05$, and company growth at $0.984 < 0.05$. The results of this study indicate that audit quality significantly influences the audit opinion of going concern, while company bankruptcy condition and company growth do not affect the audit opinion of going concern. This means that auditors are more likely to provide a going concern opinion to companies with good audit quality. The implication of these findings is that the main focus of auditors should be on audit quality when assessing the company's sustainability, rather than relying solely on the company's financial condition or growth.

INTRODUCTION

Auditors can issue a going concern audit opinion to determine whether there are doubts about the company's sustainability. The going concern audit opinion is crucial as it provides valuable information to financial statement users for making informed investment decisions. Investors need to understand the company's financial condition, especially regarding its sustainability when making investment choices. Auditors bear a significant responsibility to conduct comprehensive audits in line with principles and regulations while considering the company's continuity. As opinion providers, auditors wield considerable influence in financial reports, ensuring that the financial statements are free from fraud indications (Koerniawan, 2021).

"Going concern" signifies the continuity of a business entity and serves as an assumption in financial statements. If a business entity faces conditions contrary to going concern, it signals trouble. The going concern audit opinion is issued by auditors to ascertain whether a company can maintain its sustainability (Rahmadona et al, 2019). In the case of PT. Waskita Karya (Persero) Tbk, it incurred losses of Rp 1.89 trillion in 2022, which further increased by 98.46% to Rp 3.77 trillion in 2023. These losses resulted in a deficit of Rp 11.98 trillion as of December 31, 2023. This situation indicates significant material uncertainty that may raise doubts about the company's ability to sustain its operations (Nityakanti, 2024).

Given these circumstances, it is essential for stakeholders, especially investors, to analyze the company's financial reports to assess its health. The company's ability to maintain its operations is a concern and consideration for stakeholders.

Prior research on going concern audit opinions has yielded diverse results. The study by Fitri & Sumunar (2023) indicated that audit quality influences going concern audit opinion, while financial condition and company size do not affect the going concern audit opinion. Conversely, the research by Listyaningrum & Sofie (2022) found that financial conditions do not affect the acceptance of a going concern audit opinion, but company growth has a negative effect on the acceptance of a going concern audit opinion. These differing research outcomes are due to variations in the variables studied, sample selection, observation periods, and methodologies employed. The diversity in previous research outcomes indicates the need for further studies. This research is intriguing as it aims to verify previous research results on the factors influencing the acceptance of a going concern audit opinion in manufacturing companies listed on the Indonesia Stock Exchange in the food and beverage industry.

This research is crucial for two reasons. Firstly, the auditor's responsibility in disclosing going concern remains intriguing for investigation as auditor's financial reports are vital for decision-making before investing in the capital market. Considering the numerous occurrences where investors were misled by financial reports, the author is interested in studying the audit opinions issued by auditors. Secondly, previous research still exhibits differing results or research gaps, both in terms of the research outcomes and the variables used. Thus, factors influencing the acceptance of a going concern audit opinion remain an engaging subject for further study.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Agency theory

According to Jensen & Meckling (1976), the term "agency theory" has long been known in managing a company. This theory suggests that the difference between the owner (principal) and the manager (agent) of a company can lead to agency problems. These problems are largely caused by asymmetric information between the owner and the manager, leading to moral hazards and adverse selection. Although managers have an obligation to maximize shareholder welfare, they also have personal interests in maximizing their own welfare. Aligning the interests of these parties often gives rise to problems.

1. Going Concern Audit Opinion

According to Fitri & Sumunar (2023), state that the going concern audit opinion is a form of testing the existence of a company facing uncertainty. Auditors examine the company's financial statements and provide conclusions in the form of an opinion. According to Ashari et al. (2022), the audit report effectively serves as a means for auditors to communicate satisfaction or dissatisfaction through financial reports to shareholders. If they are satisfied that the statements provide a true and fair view and comply with all relevant laws, they will give an unmodified or clean opinion. However, if they are dissatisfied, they must consider whether the modified opinion is appropriate. When a company is in poor financial condition, auditors will issue a going concern audit opinion, indicating that the company must maintain or prepare for survival strategies. The audit opinion identifies fraud that will require investigation and conclusions from experts.

This study focuses on areas that require further research to deepen understanding of how auditors make decisions, the effectiveness of audit reports, and how to identify risks related to the company's financial condition.

2. Audit Quality

According to Gozali et al. (2020), audit quality refers to an auditor's confidence that the financial statements are free from errors after the audit is completed. An audit is considered quality if it includes clear planning, structured procedures, good work allocation, and proper identification of audit risks, all in accordance with applicable audit procedures and regulations. High audit quality ensures that audit results can be relied upon for decision making by companies and shareholders.

Audit quality is seen based on the auditor's ability which is often associated with the good name of the auditor or the good name of the KAP. According to Ashari et al., (2022) Public accounting firm, hereinafter abbreviated as KAP, is a business entity established based on the provisions of laws and regulations and obtaining a business license based on the Law. The working area of public accountants covers all regions of the Unitary State of the Republic of Indonesia (NKRI). KAP that has a big 4 reputation will be considered to have higher quality Audit Quality than non big 4 KAP.

Hypotesis

The Influence of Audit Quality on Going Concern Audit Opinion

Audit quality plays a crucial role in determining the audit opinion regarding business continuity. Competent auditors, who are independent and adhere to strict audit procedures, are more likely to identify and report issues that can impact the company's operational sustainability. This underscores the importance of enhancing audit quality to ensure transparency and reliability in financial reporting. Research by Dewi (2020), Sinurat & Simbolon (2022), Putri et al., 2023) revealed that Audit Quality does not significantly affect the Going Concern Audit Opinion. On the contrary, studies by Putra et al., (2021), Fitri & Sumunar (2023), Pratama (2023) indicated that Audit Quality significantly influences the Going Concern Audit Opinion. Based on these descriptions, the hypothesis can be formulated as follows:

H1: Audit Quality Significantly Influences the Going Concern Audit Opinion

3. Bankruptcy Condition

According to Abadi & Misidawati (2023), if a company faces liquidity issues, there is a high possibility of the company experiencing financial distress. If this condition is not addressed promptly, it can lead to bankruptcy. To prevent bankruptcy, various policies, strategies, and assistance are required from both external and internal parties of the company. Financial distress is a serious liquidity problem that cannot be resolved without significant changes to the company's operations or structure.

This study still requires further research to understand the causes of liquidity issues, strategies to prevent bankruptcy, and the roles of internal and external parties in addressing company liquidity problems.

Hypotesis

The Impact of Bankruptcy Condition on Going Concern Audit Opinion

Bankruptcy conditions make it highly likely for a company to enter a period of financial difficulty, and if these hardship conditions are not promptly addressed, it can lead to business bankruptcy. Various policies, strategies, and assistance, both external and internal to the company, are required to prevent bankruptcy. Research by Fajrillah & Lestari (2023), Idawati & Alkessa (2023), Bhagaskara et al., (2023) revealed that the Company's Financial Condition does not significantly affect the Going Concern Audit Opinion. Conversely, studies Nissa & Ratnawati (2023), Amiyanti & Triyanto (2023), Alifia & Yanti (2023) showed that the company's bankruptcy condition significantly influences the Going Concern Audit Opinion. Based on these descriptions, the hypothesis can be formulated as follows:

H2: Bankruptcy Condition Significantly Affects the Going Concern Audit Opinion

4. Company Growth

According to Isfianadewi (2021), mentions that one of the biggest challenges for business leaders is to develop and implement strategies that can accelerate company revenue growth. Company growth is crucial because any hindrance can cause losses to management and investors. Rapidly growing companies are those that can enhance both the quality and quantity, providing a significant impact on the overall economic system or industry economic system. Business growth acceleration occurs in new businesses and public companies, divided into two categories: most companies experience stagnation and decline, while a few undergo growth acceleration. Companies can find growth in five dimensions, from the simplest to the most complex: customers, geography, products, capabilities, and culture. According to Maulida Syarif et al., (2021), company growth is measured using the sales growth ratio. The sales growth ratio is used to assess the auditee's ability in increasing sales levels.

This study encompasses areas that require deeper investigation to understand the factors influencing company growth, effective strategies to accelerate revenue, and the use of the sales growth ratio as a tool to assess company performance in increasing sales.

Hypothesis

The Influence of Company Growth on Going Concern Audit Opinion

The regular earnings and the trend of increasing profits are significant factors that determine a company's continued survival. Companies with negative profit growth ratios are at high risk of bankruptcy. If management does not take corrective action promptly, the company may struggle to maintain its sustainability as profits are the primary source of funds for a company to finance its operations. Research by Widyastuti & Efrianti (2021), Yohana (2021), Hasim (2023) indicated that Company Growth does not significantly affect the Going Concern Audit Opinion. Conversely, studies by Laila (2019), Al'adawiah (2020), Listyaningrum & Sofie (2022) found that Company Growth significantly influences the Going Concern Audit Opinion. Based on these descriptions, the hypothesis can be formulated as follows:

H3: Company Growth Significantly Affects the Going Concern Audit Opinion

METHODS

The population used in this study consists of all companies in the food and beverage manufacturing sector listed on the Indonesia Stock Exchange. The sampling technique employed is purposive sampling, which is a method of selecting samples based on specific considerations. For example, if the research is focused on employee discipline, the selected sample would include individuals with expertise in the field of human resources.

The criteria for sample selection are as follows: a) Food and beverage manufacturing companies that have successfully gone public in various sectors and have been listed on the Indonesia Stock Exchange from the years 2020-2023. b) Food and beverage manufacturing companies that have published annual financial reports from the years 2020-2023.

Table 1. Sample Criteria

Sample Criteria	Amount
Food and beverage manufacturing companies that have successfully gone public in various sectors and are listed on the Indonesia Stock Exchange from the years 2020-2023.	61
Food and beverage manufacturing companies that have gone public but did not publish financial reports during the period 2020-2023.	(36)
Total sample companies	25
Research period	4
Total sample data	100

Sample In 2023, the total number of manufacturing companies amounted to 97, but only 61 of these companies successfully went public and were listed on the Indonesia Stock Exchange from 2020 to 2023. Among these, 36 companies were excluded from the research sample as they did not publish complete financial reports for the years 2020-2023. Based on this data, 25 companies met the criteria to be included as samples for the study with a research period of 4 years, resulting in a total sample size of 100 companies.

The going concern audit opinion is measured using a dummy variable, where the going concern audit opinion is coded as 1, while the non-going concern audit opinion is coded as 0 (Putra et al., 2021).

Audit quality is assessed based on the auditor's capabilities, often associated with the auditor's reputation or their firm's reputation. A firm with a big 4 reputation is perceived to have higher audit quality compared to a non-big 4 firm. This variable is measured using a dummy variable, with 1 indicating auditors affiliated with large-scale firms and 0 for those who are not (Putra et al., 2021).

Bankruptcy condition is defined as a situation in which a company is unable to meet its financial obligations to creditors, both short-term and long-term. Typically, bankruptcy is indicated by the inability to repay debts as they fall due, a significant decrease in cash flow, and serious liquidity issues that may lead to legal actions such as filing for bankruptcy in court (Karyanti & Pratolo, 2009).

$$Z = 0.717 Z1 + 0.874 Z2 + 3.107 Z3 + 0.420 Z4 + 0.998 Z5$$

- Z1 = Working Capital / Total Asset
- Z2 = Retained Earnings / Total Asset
- Z3 = Earnings Before Interest and Taxes / Total Asset
- Z4 = Book Value of Equity / Book Value of Debt
- Z5 = Sales / Total Asset

Company growth can be simply explained as the increase in size, capacity, or revenue of a company over time. It encompasses various aspects such as sales growth, profitability, asset growth, or market share expansion. This growth can also be measured through geographic expansion, product diversification, and the addition of employees Utomo (2017).

$$Company\ Growth = \frac{Pb\ 1 - Pb\ 1 - t}{Pb\ 1 - t}$$

RESULTS

Table 2. Descriptive Statistics

	N	Minimun	Maximum	Mean	Std. Deviation
Y	244	0	1	0,97	0,178
X1	244	0	1	0,78	0,413
X2	244	-52249,9709	141,4559	-797,628516	5426,0231
X3	244	-1	11041000	166195,4	890921,91
Valid N (listwise)	244				

Source: *Data is processed, 2024*

Based on the descriptive statistical table above, the following conclusions can be drawn:

- a) The audit opinion variable has a minimum value of 0 and a maximum value of 1. The average value of the audit opinion variable is 0.97, with a standard deviation of 0.178. This indicates that the average audit opinion is positive, with little variation among the samples.
- b) The audit quality variable has a minimum value of 0 and a maximum value of 1. The average value of audit quality is 0.78, with a standard deviation of 0.413. This shows that the average audit quality value is positive, with moderate variation among the samples.
- c) The company bankruptcy condition variable has a minimum value of -52,249.9709 and a maximum value of 141.4559. The average value of the company's bankruptcy condition is -797.628516, with a standard deviation of 5.4260231E3. This indicates that the average company bankruptcy condition is negative, with significant variation among the samples.
- d) The company growth variable has a minimum value of -1.0000 and a maximum value of 1.1041E7. The average value of company growth is 166,195.4, with a standard deviation of 890,921.91. This suggests that the average company growth is positive, with significant variation among the samples.

Table 3. Overall Model Fit Test

Iteration		-2 Log Likelihood	Coefficients Constant
	1	99,927	1,869
	2	74,374	2,740
Step 0	3	70,614	3,229
	4	70,419	3,374
	5	70,418	3,384
	6	70,418	3,384

Source: *Data is processed, 2024*

From the results of the -2 Log Likelihood table, the value of the -2 Log Likelihood in the final iteration is 70.418. This value indicates the level of fit of the model with the data. The smaller the -2 Log Likelihood value, the better the fit of the model with the data. A low -2 Log Likelihood value indicates that the logistic regression model created has a good fit with the data.

Table 4. Model Summary

Step	-2 Log Likelihood	Cox & Snell R Square	Nagelkerke R Square
1	10,177 ^a	0,219	0,873

Source: *Data is processed, 2024*

The result from the model summary shows that the -2 Log Likelihood value is 10.177. This value indicates how well the regression model predicts the dependent variable. The smaller the -2 Log Likelihood value, the better the model is at predicting. In this case, the relatively small -2 Log Likelihood value suggests that this regression model is quite effective in predicting the dependent variable.

Table 5. Hosmer and Lemeshow

Step	Chi-Square	Df	Sig.
1	0,001	1	0,977

Source: *Data is processed, 2024*

From the Hosmer and Lemeshow test table, the obtained chi-square value is 0.001 with 1 degree of freedom (df). The recorded significance (Sig) is 0.997. This indicates that there is no significant relationship between the observed variables. In conclusion, because the significance value (Sig) is greater than the commonly used significance level (typically 0.05 or 0.01), it means that the logistic model used in this research is effective in explaining the data.

Table 6. Omnibus Tests of Model Coefficients

		Chi-Square	Df	Sig.
	Step	60,241	3	0,000
Step 1	Blok	60,241	3	0,000
	Model	60,241	3	0,000

Source: *Data is processed, 2024*

In the Omnibus Tests of Model Coefficients table, the Chi-square value (60.241) is greater than the critical Chi-square value at the 0.05 significance level (3.841). This indicates that there is a significant relationship between the independent variables and the dependent variable.

Table 7. F-Test

	Model	Sum of Squares	df	Mean Squares	F	Sig.
1	Regression	0,945	3	0,315	11,133	0,000 ^a
	Residual	6,792	240	0,028		
	Total	7,732	243			

Source: *Data is processed, 2024*

The F-value is 11.133, with a significance level (sig.) of 0.000. Since the F-value is smaller than the significance level ($0.000 < 0.05$), the alternative hypothesis (H1) is accepted. From the analysis of the F-test above, it can be concluded that there is a statistically significant relationship between the independent variables (audit quality, company bankruptcy condition, and company growth) and the dependent variable, the going concern audit opinion. This means that collectively, audit quality, company bankruptcy condition, and company growth have a significant impact on the going concern audit opinion variable.

Table 8. t-Test

Model		Unstandardized Coefficients		Standardized coefficients	T	sig.
		B	Std. Error	Beta		
		(constant)	0,849	0,023		
1	X1	0,151	0,026	0,349	5,732	0
	X2	0,000	0	0	0,004	0,997
	X3	0,000	0	0	0,02	0,984

Source: *Data is processed, 2024*

The significance value for audit quality regarding the going concern audit opinion is $0.000 < 0.05$, and the calculated t-value is $5.732 > 2.056$, so H1 is accepted. This means that there is a statistically significant relationship between audit quality and the going concern audit opinion. The significance value for the company bankruptcy condition regarding the going concern audit opinion is $0.997 > 0.05$, and the calculated t-value is $0.004 < 2.056$, so H0 is accepted. This indicates that there is no statistically significant relationship between the company bankruptcy condition and the going concern audit opinion. The significance value for company growth regarding the going concern audit opinion is $0.984 > 0.05$, and the calculated t-value is $0.02 < 2.056$, so H0 is accepted. This implies that there is no statistically significant relationship between company growth and the going concern audit opinion.

Table 9. Coefficient of Determination Analysis Test (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,350 ^a	0,122	0,111	0,168

Source: *Data is processed, 2024*

The R square value is said to be good if it is above 0.5 because the R square value ranges from 0 to 1. In general, time series data samples (time series) have R square capable of Adjusted R square quite high (above 0.50), while samples with certain items called two cross data (crosssection) generally have r square and adjusted R square rather low below (0.5). Based on the Analysis Test table, the Coefficient of Determination (R-Square) is 0.122. This means that 12.2% of the variation in the independent variable can explain the dependent variable, namely going concern audit opinion. While the remaining 87.8% is explained by other factors outside the research model. The results of the coefficient of determination test provide meaning, that there are still independent variables that affect audit quality, bankruptcy conditions, and company growth.

CONCEPTUAL FRAMEWORK

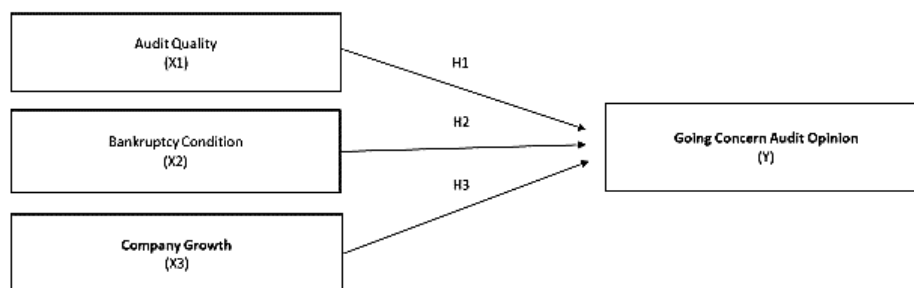


Figure 1. *Conceptual framework*

DISCUSSION

1. Audit Quality Has a Significant Positive Effect on Going Concern Audit Opinion

Based on the results of this study, it is known that the audit quality variable has a coefficient value of 5.732 which is greater than the critical value of 2.056 and a significance level of 0.000 which is smaller than the standard significance level of 0.05. Thus, the audit quality variable has a significant effect on going concern audit opinion. The results of this study are in line with the research of Putra et al. (2021), Fitri et al. (2023), Pratama (2023) which states that audit quality has an effect on going concern audit opinion acceptance. Audit quality is a description of the audit results in accordance with audit standards, which is the responsibility of the auditor profession. High audit quality ensures that audit results are reliable for decision making by companies and shareholders. Thus, the results of the analysis showing a significant relationship between audit quality and going concern audit opinion support the importance of audit quality in increasing shareholder confidence and reducing agency problems. High-quality auditors not only perform their duties according to professional standards, but also play an important role in providing reliable information to shareholders, which in turn increases corporate transparency and accountability.

2. Bankruptcy Condition Has a Significant Negative Effect on Going Concern Audit Opinion

Based on the results of this study, it is known that the company's bankruptcy condition variable has a coefficient value of 0.004 which is smaller than the critical value of 2.056 and a significance level of 0.997 which is greater than the standard significance level of 0.05. Thus, the company's bankruptcy condition variable has a significant negative effect on going concern audit opinion. The results of this study are in line with the results

obtained by Bhagaskara et al., (2023) who found that bankruptcy conditions have no effect on Going Concern Audit Opinions.

Liquidity problems are caused because the company is unable to meet its sales target, so that this condition has an impact on the company's difficulty in finding sources of funds and continues to the company's inability to pay debts. If the company does not immediately overcome this problem, it will cause company bankruptcy Masdiantini & Warasnasih, (2020). Thus, the results of the analysis showing no significant relationship between bankruptcy conditions and going concern audit opinion highlight the challenges in the audit process, particularly in terms of obtaining relevant and accurate information from management. Auditors need to make more efforts in identifying and evaluating bankruptcy risks, as well as ensuring that their judgment is not affected by the limited information provided by management. Transparency and information disclosure are very important to reduce moral hazard problems and increase shareholder confidence in the going concern opinion given by the auditor.

3. Company Growth Has a Significant Negative Effect on Going Concern Audit Opinion

Based on the results of this study, it is known that the company growth variable has a coefficient value of 0.02 which is smaller than the critical value of 2.056 and a significance level of 0.984 which is greater than the standard significance level of 0.05. Thus, the company growth variable has a significant negative effect on going concern audit opinion. The results of this study are in line with the results obtained by Alifia & Yanti (2023), who found that company growth has no effect on Going Concern Audit Opinions.

Growth is the impact on the company's flow of funds from operational changes caused by growth and decline in business volume. High growth causes the need for funds to increase. The greater the company's growth rate, the higher the costs required to manage the company's operational activities. Thus, the results of the analysis indicate that auditors should not rely solely on company growth metrics to assess going concern risk. Although high company growth may indicate good performance according to shareholder (principal) expectations, auditors (agents) must evaluate all financial aspects of the company, including liquidity, solvency, and future cash flows, to provide an accurate going concern assessment. The absence of this significant relationship indicates that company growth does not always guarantee going concern if it is not supported by sound financial management. Therefore, going concern analysis requires a more comprehensive approach than just looking at company growth.

CONCLUSION

This study examines the factors influencing the going concern audit opinion in food and beverage sector manufacturing companies listed on the Indonesia Stock Exchange (BEI) during the period 2020-2023. After conducting data testing and processing in the previous chapters, the following conclusions can be drawn:

1. Audit Quality has a significant positive effect on the going concern audit opinion: This means that companies audited by Big 4 audit firms are more likely to receive a going concern audit opinion compared to companies audited by non-Big 4 firms. Audit quality can influence the auditor's decision in providing the going concern audit opinion, determining whether the company is deemed capable of continuing its operations in the near future.

2. Company Bankruptcy Condition does not affect the going concern audit opinion: This implies that even if a company shows signs of bankruptcy, it does not directly impact the auditor's decision in providing an opinion on the company's sustainability.
3. Company Growth does not affect the going concern audit opinion: This indicates that the company's growth rate, whether increasing or decreasing, does not influence the auditor's decision regarding the company's continuity.
4. The analysis of the R Square results indicates that the regression model combining the independent variables of audit quality, company bankruptcy condition, and company growth explains approximately 56.1% of the variation in the going concern audit opinion. The remaining 43.9% is influenced by other factors. For future research, consideration can be given to variables such as good corporate governance, like the board of directors' structure, and audit committee as factors that can influence the going concern audit opinion.

SUGGESTIONS FOR FUTURE RESEARCH

Future research can consider other variables that may influence going concern opinions, such as external factors like economic conditions and regulations, as well as internal factors like capital structure and corporate governance. Additionally, expanding the number of companies by including manufacturing companies, state-owned enterprises, or other types of companies is advisable.

LIMITATION OF RESEARCH

1. This study has limitations in the number of companies, as the researcher only used one subsector of manufacturing, namely food and beverage companies.
2. The financial data used by the researcher may not be fully complete and accurate, which can affect the results of data analysis.

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