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The Influence of Audit Quality, Financial Condition, and Good Corporate Governance Mechanisms on Going Concern Audit Opinions with Company Size as a Moderating Variable

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Abstract

This research aims to analyze the influence of audit quality, financial conditions, and good corporate governance mechanisms on going concern audit opinions with company size as a moderating variable in property & real estate subsector companies listed on the Indonesia Stock Exchange in 2017-2021. The population in this research is 80 property & real estate companies registered on the IDX in 2017-2021. The technique used was purposive sampling, the sample from this research was 18 companies. This research uses a method with a quantitative approach, namely analyzing data using logistic regression and processing it using IBM SPSS Statistics 25 software. The results obtained in this research are that audit quality has no effect on going concern audit opinion, financial conditions have a significant effect on going concern audit opinion. concern, good corporate governance mechanisms have no significant effect on going concern audit opinion, company size does not moderate the relationship between audit quality and going concern audit opinion, company size moderates the relationship between financial condition and going concern audit opinion, and company size does not moderate the relationship between mechanisms good corporate governance on going concern audit opinion.

Keywords: Audit Quality, Financial Condition, Mechanism Good Corporate Governance, Company Size, Audit Opinion Going Concern

INTRODUNCTION

A company is an organization that manages basic inputs in the form of raw materials and labor to be processed so that it can produce output in the form of goods and services that can be enjoyed by customers and tries to maximize profits in order to maintain the continuity of the company. Investors who want to invest first pay attention to financial conditions through financial reports prepared by the company (Akbar & Ridwan, 2019). According to (Melistiari et al., 2021), the financial condition of a company refers to the financial condition within a certain period of time. Financial reports such as statements of financial position, profit and loss, retained earnings summary are elements to find out the company's financial condition (Gunawan et al., 2022). The success and sustainability of a company is largely determined by financial conditions (Susilo & Ria, 2022). It is very important for investors to have a clear understanding of the company's financial condition before deciding to invest. Regular monitoring and management of financial conditions is essential to making informed decisions and achieving financial goals. Factors that influence financial conditions includeincome, costs, debt, assets and liabilities (Zahirah & Meini, 2022).

The phenomenon that occurred in the giant property & real estate company in China, namely Evergrande. In 2021, Evergrande has an obligation to pay off its debt of $330 billion or IDR 4,950 trillion. The property & real estate giant filed for bankruptcy after failing to pay its debts. Debt is a big problem because Evergrande does not have

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enough money to pay it off (Rahma, 2022). Evergrande filed for bankruptcy protection, which protects non-US companies undergoing restructuring from creditors suing or foreclosing in the US (Brilian, 2023).

Another phenomenon is that PT Hanson Internasional Tbk manipulated financial reports related to revenue recognition using the full accrual method for sales of ready-to-build plots (KASIBA). PT Hanson Internasional Tbk violated the Capital Markets Law because it recognized income at the beginning and did not present the sale and purchase agreement in the financial statements in 2016, resulting in oversteading of the financial statements which reached a value of IDR 613 billion. With this ASUS, members of Ernst and Young Global Limited (EY), namely Purwanto, Sungkoro and Surja as a Public Accounting Firm (KAP) were given sanctions by freezing their Registration Certificate (STTD) for one year for violating accounting standards and professions, namely not being thorough and precise in carrying out the audit of MYRX's 2016 financial reports (Sandria, 2023). Auditing standards are measures of quality and objectives, so they should not change, while audit procedures are detailed techniques or methods for implementing standards, so procedures can change if the audit environment changes. Auditing standards are created based on basic concepts. Basic concepts are very necessary because they are the basis for creating standards that are useful for providing direction and quality measurements from which audit procedures can be derived (Rahayu & Suhayati, 2013).

In providing an opinion, the auditor's independence of audited financial reports must take into account business continuity (Effendi, 2019). Auditors are responsible for major doubts regarding the company's survival in evaluating the company's financial reports to provide an audit opinion in the audit report (Minerva et al., 2020). An audit opinion is an independent auditor's conclusion regarding whether the company's performance report prepared by the company meets the fairness of Financial Accounting Standards (Saputra et al., 2020). This research replicates research by (Maulina, 2021) entitled the influence of audit tenure and financial distress on going concern audit opinion with company size as a moderating variable. According to Eka in (Novari & Lestari, 2016) and Ria & Susilo (2023) states that the growth in company size comes from the fact that large companies will have large market capitalization, large book value, and high profits. At the same time, small companies have small market capitalization, small book value, and low profits (Indriyanto, 2022).

The total assets owned by a company illustrate the company's wealth to support its operations, sales show the monetary turnover that the company will generate, and market expansion provides an idea of how well-known a company is to the public (Ria et al., 2022). Efficiency in the use of assets can support the smooth running of the company. Having more assets encourages increased production, which results in increased sales (Ria, 2023). Companies that make the best use of their assets will continue to develop their business to survive competition (Halim, 2021). In (Maulina, 2021) research using Basic Industry and Chemical companies listed on the Indonesian Stock Exchange (BEI) during 2016-2019, while the research conducted by researchers used property & real estate companies listed on the Indonesian Stock Exchange during 2017 – 2021. Addition and reduction of independent variables (Maulina, 2021) using audit tenure and financial distress variables. Meanwhile, this research uses the variables audit quality, financial condition, good corporate governance mechanisms and the moderating variable company size.

RESEARCH METHODS

The research method used is descriptive research and associative quantitative analysis and secondary data types with a population of 80 property & real estate subsector companies listed on the Indonesia Stock Exchange in 2017-2021 (Sugiyono, 2014). Based on this population, research samples were taken using a sampling technique combining nonprobability sampling methods and purposive sampling methods so that 18 companies were obtained with a research period of 5 years, namely from 2017-2021, and produced 90 samples. The data collection techniques or methods used are as follows is documentation is a technique of studying evidence or documents and recording written data that is related to the research object (Digdowiseiso & Ria, 2023) . The data used was taken from documents available by downloading the annual reports and audited financial reports of property & real estate subsector companies listed on the IDX for the 2017-2021 period, Literature, namely information/data taken from several reading lists related to the problem being researched, by studying data produced in printed format, including journals, books, theses and searching for data produced in electronic format, including in the form of reports. -IDX reports, company directories and internet sites. This research uses the following data analysis is descriptive statistical analysis, namely data analysis by describing or describing the collected data as it is, without intending to make general conclusions or generalizations (Sugiyono, 2022: 147).

The data obtained is then summarized well and neatly so that it can be used as a basis for decision making. In the use of descriptive statistics, information can be seen in standard deviation, mean or average, minimum, maximum, variance, kurtosis, sum, and skewness. This analysis is used to identify the characteristics of a set of information to facilitate understanding, Logistic regression analysis, namely analysis that tests whether the probability of the dependent variable can be predicted by the independent variable. In this analysis technique, testing the data normality assumption for independent variables is not necessary and ignores heteroscedasticity. And this analysis technique is also used because going concern audit opinion as the dependent variable is qualitative data using dummy variables, while the independent variable is a combination of metric and nonmetric variables, Model feasibility test, namely tests carried out to assess the feasibility of the regression model (Hosmer and Lemeshow's Goodness of Fit Test), assess the feasibility of the regression model (Hosmer and Lemeshow's Goodness of Fit Test), the coefficient of determination (Negalkerke R Square, and the classification matrix, Hypothesis testing, namely the Wald test (partial t test). The Wald test is carried out to test whether audit quality variables, financial conditions and good corporate governance mechanisms can influence the going concern audit opinion variable as the dependent variable.

RESULTS AND DISCUSSION

Descriptive Statistical Test

Table 1 Descriptive Statistics Results

	N	Minimum	Maximum	Mean	Std. Deviation
KK	90	-1,41	15,96	4,4951	2,72231
MGCG	90	,31	,89	,6083	,15515
UP	90	24,08	31,75	29,4687	1,8314
Valid N (listwise)	90				

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Based on Table 1, the following things can be explained:

a. The total number of samples that meet the research criteria from 18 companies during the 5 year research period is 90 or N of 90 samples with 3 variables, namely, financial condition, good corporate governance mechanisms, and company size.
b. The independent variable financial condition has a maximum value of 15.96 achieved by Pakuwon Jati Tbk in 2021 and a minimum value of -1.41 achieved by Modernland Realty Tbk in 2020. The average value is 4.4951 and the standard deviation value is 2.72231 . The average value is greater than the standard deviation, this shows that there is good data distribution.
c. The good corporate governance mechanism variable which is proxied by institutional ownership (KPI) has a maximum value of 0.89 achieved by Duta Pertiwi Tbk in 2017 to 2021 and a minimum value of 0.31 achieved by Intiland Development Tbk in 2018 and 2019. The average value in this variable is 0.6083 with a standard deviation value of 0.15515. The average value is greater than the standard deviation, this shows that there is good data distribution.
d. The moderating variable company size has a maximum value of 31.75 achieved by Bumi Serpong Damai Tbk in 2021 and a minimum value of 24.08 achieved by Agung Podomoro Land Tbk in 2017. The average value in this variable is 29.4687 with a standard value deviation of 1.83814. The average value is greater than the standard deviation, this shows that there is good data distribution.

Table 2 Descriptive Frequencies of Audit Quality

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	KAP Big Four	57	63,3	63,3	63,3
	KAP Non Big Four	33	36,7	36,7	100,0
	Total	90	100,0	100,0	

Based on Table 2, it can be explained that the audit quality variable has valid data values because all data is processed. Companies that received going concern audit opinions were 57 samples or 63.3%, while companies that did not receive going concern audit opinions were 33 samples or 36.7%.

Table 3 Descriptive Frequencies of Going Concern Audit Opinions

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	OAGC	74	82,2	882,2	82,2
	NOAGC	16	17,8	17,8	100,0
	Total	90	100,0	100,0	

Based on Table 3, it can be explained that the going concern audit opinion variable has valid data values because all data is processed. Companies that received a going concern audit opinion were 16 samples or 17.8%, while companies that did not receive a going concern audit opinion were 74 samples or 82.2%.

Logistic Regression Analysis
Assessing the Feasibility of Regression Models

Table 4 the Feasibility of Regression Models Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	13,75	8	,089

Based on table 4 above, the Chi-square result is 13.750 with a significant value of 0.089. These results show that there is no difference between the predicted classification and the observed classification with a significance value greater than 0.05. So it can be concluded that the model is able to predict the observed values or it can be said that the model is acceptable because it matches the observation data.

Assessing the Overall Model (Overall Model Fit)

Table 5 Value -2 Log Likelihood (-1 Initial LL)

Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	85,056	-1,289
	2	84,245	-1,515
	3	84,241	-1,531
	4	84,241	-1,531

Table 6 Value -2 Log Likelihood (-1 Final LL)

Iteration	-2 Log likelihood	Coefficients			
		Constant	KA	KK	MGCG
Step 1	76,886	-1,242	-,189	-,204	1,546
	71,824	-1,412	-,426	-,408	2,784
	71,268	-1,429	-,548	-,500	3,234
	71,258	-1,427	-,566	-,514	3,290
	71,258	-1,427	-,567	-,515	3,291
	71,258	-1,427	-,567	-,515	3,291

Based on the two iteration history tables above, it can be seen that the difference in the -2 log likelihood value at the beginning and end is as follows:

$-2(L_0-L_1)$ = 84,241 – 71,25 =12,983

The value of $\alpha = 0.05$ and degree of freedom (df) = k = 3, where k is the number of independent variables, then the value of $\chi 2(p)$ from the Chi-Square distribution table is 7.815. Due to the value - 2(L0-L1) > $\chi 2(p)$ or (12.983 > 7.815) it can be concluded that the regression model which includes all independent variables is a good fit to the data.

Table 7 Multicollinearity Test

Model		Tolerance	VIF
1	(Constant)		
	KA	,999	1,001
	KK	,838	1,193
	MGCG	,839	1,193

Table 7 shows that all independent variables have a tolerance value above 0.10 and a VIF value below 10, so it can be concluded that the regression model in this study does not have multicollinearity (Ria & Digdowiseiso, 2023) .

Determinant Coefficient

Table 8 Determinant Coefficient
ModelSummary

Step	2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	71,258[a]	,134	,221

Based on table 8, it shows that the Nagelkerke's R Square value is 0.221, this means that the variability of the dependent variable that can be explained by the independent variable is 22.1%, while the remaining 77.9% is explained by other variables outside the research model.

Classification Matrix

Table 9 Classification Prediction Identification Results

Observed			GCOA NGCOA	GCOA GCOA	Percentage Correct
Step 1	GCOA	NGCOA	74	0	100,0
		GCOA	13	3	18,8
	Overall Percentage				85,6

Based on table 9, it can be seen that there are 74 samples out of a total of 74 samples. Meanwhile, the predictive power of the regression model to predict the possibility of a company receiving a Going Concern Audit Opinion is 18.8%, this shows that with the regression model used there are 13 samples out of a total of 16 samples. From this explanation, the overall percentage is 85.6%, which shows that the accuracy of the research model is 85.6%.

Logistic Regression Model

Table 10 Hasil Analisis Regresi Logistik

		B	S.E.	Wald	Df	Sig.	Exp(B)
Step 1[a]	KA	-,567	,650	,761	1	,383	,567
	KK	-,515	,166	9,663	1	,002	,598
	MGCG	3,291	2,049	2,581	1	,108	26,874
	Constant	-1,427	1,181	1,46	1	,227	,240

Based on table 10, the logistic regression equation is obtained as follows:

$$Ln\ \frac{GC}{1-\mathrm{GC}} = -1{,}427 - 0{,}567KA - 0{,}515ZScore + 3{,}291KPI + \mathrm{c} \ldots..(1)$$

From the equation above it can be interpreted as follows:

1. The regression coefficient for the audit quality variable is –0.567, which shows that every additional 1 (one) audit quality value will reduce the going concern audit opinion value by 0.567.
2. The regression coefficient for the financial condition variable is –0.515, indicating that every additional 1 (one) audit quality value will reduce the going concern audit opinion value by 0.515.
3. The regression coefficient for the good corporate governance mechanism variable is 3.291, which shows that every additional 1 (one) audit quality value will increase the going concern audit opinion value by 3.291.

Table 11 Results of Logistic Regression Analysis with Moderating Variables

	B		S.E.	Wald	Df	Sig.	Exp(B)
Step 1[a]	UP	-,118	,143	,677	1	,410	0,889
	KA”UP	-,019	,023	,714	1	,398	,981
	KK”UP	-,016	,006	8,351	1	,004	,984
	MGCG”UP	,090	0,78	1,334	1	,248	1,095
	Constant	2,315	4,454	,270	1	,603	10,126

Based on table 11, the logistic regression equation is obtained as follows:

$$Ln\ \frac{GC}{1-\mathrm{GC}} = 2{,}315 - 0{,}118KA - 0{,}019KA\text{"TA} - 0{,}016ZScore\text{"TA} + 0{,}090\text{KPI"TA} + \varepsilon \ldots..(2)$$

In table 11, the results of hypothesis testing using logistic regression analysis are obtained as follows:

1. The interaction variable between audit quality and company size has a regression coefficient value of -0.019.

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2. The interaction variable between financial conditions and company size has a regression coefficient value of -0.016.
3. The interaction variable between good corporate governance mechanisms and company size has a regression coefficient value of 0.090.

Hypothesis Test

a. First hypothesis (H1): Audit quality influences going concern audit opinion. The results of the Wald (t) test show that tcount is smaller than ttable (0.761 < 1.98793), and the probability value is greater than the significance level (0.383 > 0.05). From the test results, it can be concluded that H1 regarding audit quality which influences going concern audit opinion is rejected. So it can be interpreted that audit quality has no effect on going concern audit opinion.
b. Second hypothesis (H2): financial conditions influence going concern audit opinion. The results of the Wald (t) test show that tcount is greater than ttable (9.663 > 1.98793) and the probability value is smaller than the significance level (0.002 < 0.05). Based on the test results, it can be concluded that H2 financial conditions influence whether the going concern audit opinion is accepted. It can be explained that financial conditions have a significant effect on going concern audit opinion.
c. Third hypothesis (H3): good corporate governance mechanisms influence going concern audit opinion. The results of the Wald (t) test show that tcount is greater than ttable (2.581 > 1.98793) and the probability value is smaller than the significance level (0.108 > 0.05). Based on the test results, it can be concluded that H3 the good corporate governance mechanism for going concern audit opinion is accepted. It can be explained that the good corporate governance mechanism has no significant effect on going concern audit opinion.
d. The fourth hypothesis (H4) is that company size moderates the relationship between audit quality and going concern audit opinion. The results of the Wald (t) test show that tcount is smaller than ttable (0.714 < 1.98793) and the probability value is greater than the significance level (0.41 > 0.05). Based on the test results, it can be concluded that H4 company size moderates the relationship between audit quality and going concern audit opinion is rejected. So in this test company size does not moderate the relationship between audit quality and going concern audit opinion.
e. The fifth hypothesis (H5) is that company size moderates the relationship between financial condition and going concern audit opinion. The results of the Wald (t) test show that tcount is greater than ttable (8.351 > 1.98793) and the probability value is smaller than the significance level (0.004 <0.05). Based on the test results, it can be concluded that H5 which states that company size moderates the relationship between financial condition and going concern audit opinion is accepted. This can be interpreted to mean that company size moderates the relationship between financial condition and going concern audit opinion.
f. The sixth hypothesis (H6) is that company size moderates the relationship between good corporate governance mechanisms and going concern audit opinion. The results of the Wald (t) test show that tcount is smaller than ttable (1.334 < 1.98793), and the probability value is greater than the significance level (0.270 > 0.05). Based on the test results, it can be concluded that H6 company size moderates the relationship between good corporate governance mechanisms and going concern audit opinion is rejected. This can be interpreted to mean that company size does not moderate the relationship between good corporate governance mechanisms and going concern audit opinion.

Discussion

The Influence of Audit Quality on Going Concern Audit Opinions

In agency theory, the contractual relationship between the principal (shareholder) and the agent (management) is explained, where the agent is responsible for making decisions on behalf of the principal (Setyawan & Dewi, 2021). In the context of audits, auditors act as agents for shareholders in ensuring the accuracy and reliability of financial reports (Endiana & Suryandari, 2021). According to (Effendi, 2019), KAPs that are affiliated with the big four KAPs have the same proportion or opportunity to provide going concern audit opinions as KAPs that are not affiliated with the big four KAPs. Auditors do not rely on audit quality as the basis for their going concern audit opinion, and both big four and non-big four KAPs apply the same standards to audit company financial statements. These results are in accordance with research by (Effendi, 2019) and (Ardiyanti, Ni Luh Putu Happy Arini, I Gede Cahyadi Putra, 2021) whose results show that the audit quality variable has no effect on going concern audit opinion.

The Influence of Financial Conditions on Going Concern Audit Opinions

In signal theory, it is explained that financial reporting is a form of information that can be used as a signal to external parties of the company. If profits increase or finances are healthy, then a going concern audit opinion is less likely to be obtained by the company. And conversely, if it is in a loss situation, the company tends to receive a going concern audit opinion (Berkahi et al., 2021). Financial conditions play an important role in the continuity of company operations. Auditors consider liquidity, solvency, and profitability in evaluating a company's finances (Fitri & Meini, 2023). Liquidity is a company's ability to pay off its short- term liabilities. Solvency is a company's ability to meet its long-term liabilities. Profitability is the ability of a company to earn sufficient profits to maintain its operations (Sasvinorita & Meini, 2023). If a company's finances worsen, it could cast doubt on its operational continuity. For example, consistent losses, large debts, or cash flow difficulties, auditors may doubt a company's ability to obtain funds to cover its expenses and obligations. These results are in line with research by (Kurnia & Mella, 2018) which shows that financial conditions influence going concern audit opinion

The Influence of Good Corporate Governance Mechanisms on Going Concern Audit Opinions

The research results show that the good corporate governance mechanism proxied by institutional ownership has no significant effect on going concern audit opinion. This means that the level of institutional ownership has little influence in a company on providing a going concern audit opinion. This shows that a company's high institutional ownership does not necessarily mean that the auditor will not provide a going concern audit opinion, and similarly, low institutional ownership does not necessarily mean that the auditor will not provide a going concern audit opinion. In agency theory, it explains the conflict between principals and agents due to differences in the interests of shareholders and managers. Institutional shares in the company help overcome these differences and monitor manager performance optimally (Saparinda & Damayanti, 2023). Good corporate governance is the practices and policies used by companies to ensure operational transparency and sustainability. The aim is to protect the interests of stakeholders such as shareholders, employees, customers and society. Good corporate governance can prevent company risk and bankruptcy.

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The company relies on internal and external funding for its operations. Institutional investors such as mutual funds, insurance companies, pension funds, and investment companies play an important role in company finances. Auditors assess the ability of companies facing financial difficulties and potential bankruptcy. Factors evaluated include financial statements, cash flow projections, management plans, and the economic environment. However, institutional ownership has a major impact on this process. These results are in accordance with research by (Nurcahyani, 2020) and (Siswoyo, 2019)which shows that good corporate governance has no significant effect on going concern audit opinion.

The Influence of Audit Quality on Going Concern Audit Opinion which is moderated by Company Size

This implies that regardless of company size, audit quality plays an important role in providing reliable financial reports. Company size has no effect on this relationship. The reason can be explained as follows. Audit quality is determined by the factors of competence, independence and auditor compliance. Company size does not influence these factors. Audit quality is influenced by the complexity of the company's operations, especially large companies with complex and diverse operations require more thorough audits. However, the complexity of the company's operations does not automatically improve audit quality. Going concern audit opinion relates to the company's ability to operate within a reasonable time. The sustainability of a company is not only determined by its size, but is also influenced by operational complexity, cash flow and long-term business perspective. So, company size cannot moderate the influence of audit quality on going concern audit opinion, in line with research conducted by (Renanda, 2022) which states that company size cannot moderate the influence of audit quality on going concern audit opinion.

The Influence of Financial Conditions on Going Concern Audit Opinions moderated by Company Size

Large companies are better able to face financial difficulties because they have access to greater financial resources . Large companies are more profitable and survive in difficult times. Meanwhile, small companies easily experience financial problems (Elwisam, 2022). The availability of financial resources allows large companies to implement strategic measures to overcome financial challenges and stabilize financial positions. So, in this study company size can moderate the influence of financial conditions on going concern audit opinion. This research is not in line with research conducted by (Sherly, 2015) which states that company size is unable to moderate the influence of financial conditions on going concern audit opinion.

The Influence of Good Corporate Governance Mechanisms on Going Concern Audit Opinions which are moderated by Company Size

Studies on the relationship between good corporate governance and going concern audit opinion rarely use company size as a moderating variable. This is due to several factors. Company size does not have a significant effect on going concern audit opinion and is not related to good corporate governance mechanisms. Good corporate governance mechanisms include transparency of financial reporting, independence of the board of directors, and protection of shareholder rights. Company size has no effect on the implementation or effectiveness of good corporate governance. So the good corporate governance mechanism cannot moderate the influence of the good corporate governance mechanism on going concern audit opinion which is proxied by institutional ownership, in line with research conducted by (Sherly, 2015) which states that company size cannot moderate the influence of the good corporate governance mechanism on going concern audit opinion.

CONCLUSION

The overall objectives of this research can be answered based on the results of the research that has been conducted, which is expected to provide an overview of the influence of audit quality, financial conditions, and good corporate governance mechanisms on going concern audit opinions with company size as a moderating variable in property & real estate subsector companies. listed on the Indonesian Stock Exchange in 2017-2021. The results of testing all hypotheses using logistic regression analysis produce the conclusion that audit quality has no effect on going concern audit opinion, financial condition has a significant effect on going concern audit opinion, good corporate governance mechanisms have no significant effect on going concern audit opinion, company size does not moderate the relationship between audit quality on going concern audit opinion, company size moderates the relationship between financial condition and going concern audit opinion, and company size does not moderate the relationship between good corporate governance mechanisms on going concern audit opinion.

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