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Implications of Company Size, Company Growth, Institutional Ownership, Profitability and Previous Audit Opinions on Going Concern Audit Acceptance

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ABSTRACT

The objectives to be achieved in this study are: (1) to determine the implications of company size, company growth, institutional ownership, profitability and previous audit opinion on going concern audit opinion acceptance. (2) to determine the dominant implication of these variables on the acceptance of going concern audit opinion. The type of research used is quantitative with a causal associative approach. While the population in this study are mining companies listed on the Indonesia Stock Exchange in 2018-2020 with a sample of 10 companies taken by purposive sampling. The reason for this research is based on the consideration that there are still inconsistent results from previous studies. The results of research by Muslimah and Triyanto (2019) show that prior opinion has a significant effect on the acceptance of going concern audit opinions. While the company's growth, debt default, opinion shopping do not partially affect the acceptance of going concern audit opinion. According to Nurpatiw and Rahardjo (2014) there is an influence between company size, institutional ownership, on the tendency to accept going concern audit opinions. Research gives results that company size, institutional ownership, and previous audit opinions have significant implications for the acceptance of going-concern audit opinions, while company growth and profitability have no implications for the acceptance of going-concern audit opinions. The previous audit opinion has a dominant implication on the acceptance of going concern audit opinion.

Keywords: Implications, Opinions, Audits, Going Concern

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INTRODUCTION

Financial statements are very important to show the company's performance in a certain period. Financial statements are important because they provide input (information) that can be used for decision making for those who are interested, including investors, funders and the management of the company itself (Hanafi, 2018). Financial statements must present fair and reliable information.

Therefore, an independent auditor is required to carry out supervision in the form of an examination of the financial statements of the company concerned so that the information is fair.

Auditors generally play a role in preventing misleading financial performance reporting. In addition, it also has a role as a liaison between the interests of investors and company management, namely between users and providers of financial information. The financial information provided by the company will be more trusted by investors and other users of financial information if the financial statements reflect the company's performance and financial condition that is fair or true and can be trusted. So that the examiner or auditor in this case is responsible for assessing whether there is any doubt about the company being audited in maintaining its viability in less than one year since the audit report was issued.

Going concern is an important concept of conventional accounting. The core of going concern is in the company's statement of financial position which reflects the value of the company. Going concern is a condition in which the company can continue to operate in the future, which is influenced by financial and non-financial factors (Putranto, 2018).

The problem that often arises is that the auditor is faced with a dilemma between morals and ethics related to the provision of the survival opinion because it is not easy to predict the survival of a company. The going concern issue should be stated by the auditor in the audit opinion issued if the company is likely to have the potential to go bankrupt. Regarding the importance of the audit opinion issued, the auditor must be responsible for issuing a going concern audit opinion that is consistent with the actual conditions. There are several factors that can be studied as factors that influence the acceptance of going concern audit opinions, namely company size, company growth, institutional ownership, profitability and previous audit opinions.

Auditors assume that large companies will have more ability to resolve their financial condition than small companies that have the opportunity to receive a going concern opinion. A large company size will make it easier for companies to obtain funding sources because large companies will more easily win the competition (Akbar & Ridwan, 2019). However, in reality, no matter how big a company is, it is possible that the company will go bankrupt.

The growth of the company describes the entity's ability to continue its business continuity. According to (Kasmir 2017), "The company's growth ratio (growth ratio) is a ratio that that describes the ability of a company to maintain its economic performance or position in the midst of the prospect of economic growth and its business sector is developing. Another factor is institutional ownership which means ownership in the form of company shares by a particular institution or institution. In addition, the role of institutional ownership is to monitor management in the hope of increasing a more optimal supervision (Tandepadang, Majidah, & Yudowati, 2017). One of the factors that can also determine going concern opinion is profitability. According to (Kasmir 2017), "The profitability ratio is a ratio to assess the company's ability to seek profit". The purpose of profitability analysis is to measure the level of business efficiency and profits achieved by the company. Another factor is the previous audit opinion. The previous year's statement of audit opinion can be seen from the financial statements of the previous year. Entities that obtain a going concern audit opinion generally begin to face conditions of distrust of investors, employees, customers, and creditors, the decline in stock prices, it becomes difficult to increase loan capital (Ervina, 2020).

Error giving an opinion (audit failure) is a problem made by auditors regarding going concern audit opinions. The phenomenon that occurs in the field shows that many companies that go public, which should receive a going concern audit opinion, actually receive an unqualified audit opinion. In fact, many of the auditors have not succeeded in giving an opinion to the auditee, namely a condition in which the agency is not healthy but accepts a qualified opinion (Sari, Fitriana, & Yuliaty, 2020).

This research on going concern audit opinion is based on consideration, there are still inconsistent results from previous studies. The results of previous studies according to Muslimah and Triyanto (2019) partially have a significant effect on the acceptance of going-concern audit opinions, while company growth, debt default, and opinion shopping do not partially affect the acceptance of going-concern audit opinions.

According to Nurpatiw and Rahardjo (2014) there is an influence between company size, institutional ownership, on the tendency to accept going concern audit opinions, while managerial ownership, audit committee activities, audit committee expertise, profitability ratios and activity ratios show insignificant results. According to Trenggono and Alitriani (2015) debt default, operational indicators and prior opinion affect the provision of going concern audits, while financial conditions, company growth, current ratios, Return on Assets, company compliance with the law have no effect on giving going concern audit opinions. According to (Putranto 2018), "An audit opinion is a written report from a public accountant that reflects his assessment of the fairness of the presentation of the company's financial statements." Audit opinion is also defined as the auditor's assumption about the fairness of the company's financial statements which can later be used as a source of information for the public as a reference for making decisions.

The auditing accountant provides an opinion through the audit stages that have been prepared based on the audit program, which is stated in the opinion paragraph of the audit report. So that the Accountant can provide a conclusion on the opinion that must be given, because the report that has been presented already contains a statement of opinion regarding the results of the examination of the financial statements as a whole (Anita 2017). The auditor gives a going concern opinion if the company shows a condition of inability to maintain its business continuity. On the other hand, if the auditor does not find any uncertainty about the company's ability to maintain its business continuity, the auditor will give a non-going concern opinion (Purba & Nazir, 2018).

Company Size
Companies with a large scale are considered more capable of continuing their business continuity. Using total assets compared to sales because assets are considered more stable (Putranto, 2018). Company size can be seen in the elements of total assets, sales turnover, and market capitalization. The bigger the element, the bigger the size of the company (Suksesi 2016). Company size is a scale to determine the size of a company in various ways, including total assets, sales, and market capitalization. According to (Tandepadang, Majidah, & Yudowati, 2017).The size of the company can be seen from the value of its assets, so this variable is measured using the natural log of the company's total assets, which is expressed by the formula: Ln (Total Assets).

Company growth
The company can maintain its viability and maintain its economic position with the company's operational activities properly shown by companies experiencing growth. The increase in sales volume that was better than the previous year could be classified as an entity with good growth (Akbar & Ridwan, 2019). This situation means that the entity's capability to maintain its economic condition provides an opportunity for the company to maintain its survival and increase its growth volume. The company's growth indicates the company's ability to maintain its business continuity. Company growth can be proxied by sales growth (Hantono, 2019). The company's growth is the result of a company's funding activities from changes in its operations due to growth or decrease in business volume. The growth of the company in this study uses the sales growth ratio which is formulated as follows (Purba & Nazir, 2018):
Company Sales = (Sales (t)-sales (t-1))/(Sales (t-1))

Institutional ownership
Ownership by an institution will certainly encourage an increase in supervision. This supervision is expected to guarantee prosperity for investors or shareholders because the influence of institutional

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ownership is through the investment they invest in the company through the capital market (Dewi & Sanica, 2017). With institutional supervision on management performance, management will maximize the company's operations so that doubts about the company's ability to maintain its business continuity will not arise, so the auditor will not provide a going concern audit opinion. Institutional Ownership is measured by using the indicator of the percentage of the number of shares owned by the institution from all outstanding share capital (Hinarno & Osesoga, 2016).

Profitability

Profitability is the company's ability to generate profit in relation to sales, total assets, and own capital. Companies that have high profitability have a small possibility to get a going concern audit opinion. With high profitability, the company can finance the company's operations in the next period and the company can fulfill its obligations in the period concerned (Kadirisman 2018:6). The ultimate goal to be achieved by a company, the most important thing is to obtain the maximum profit as targeted in order to meet the welfare of the owners, workers, and other interested parties. To measure the level of profit of a company, a profit ratio or profitability ratio is used, also known as the profitability ratio. According to Fahmi (2017) "This profitability ratio measures the overall management effectiveness as indicated by the size of the level of profit obtained in relation to sales and investment." The better the level of profitability, the profit gain will be higher. The indicator used in measuring the level of profitability is Return On Assets (ROA).

Previous Audit Opinion

To assess whether a company is classified as a going concern, it can be observed from the previously audited financial statements (Ervina, 2020). Giving a going concern audit opinion cannot be separated from the previous audit opinion, because the activities of a company for a certain period depend on the circumstances that occurred in the previous year. So that the provision of audit opinion in the next period will be determined from the previous audit opinion, because it is assumed that the company will carry out its activities in a sustainable manner from previous years (Muslimah & Triyanto, 2019). The indicator of this variable is the provision of going concern audit opinion (GCAO) or non going concern (NGCAO) in the previous year. The measuring instrument used is company data (Suksesi, 2016).

Going concern audit opinion

Going concern is an accounting assumption where a business entity is considered capable of maintaining its business activities in the long term and liquidation does not occur in the short term. If an entity is in doubt in maintaining its business continuity, the auditor can provide a going concern audit opinion and the opinion can help investors to make decisions. While the going concern audit opinion is the opinion given by the auditor to the client due to the auditor's doubts about the entity's ability to maintain its viability (Kadirisman, 2018). The results of previous studies that produced different opinions and consideration of suggestions from previous researchers to future researchers made a strong reason to re-examine what factors could affect the acceptance of going-concern opinions.

So that the objectives to be achieved in this research are: (1) to find out the partial implication of company size, company growth, institutional ownership, profitability and previous audit opinion on going concern audit opinion acceptance. (2) to find out the dominant implications between company size, company growth, institutional ownership, profitability and previous audit opinion on going concern audit opinion acceptance

METHODS

The type of research used in writing this thesis is a quantitative research type with a causal associative approach. Quantitative research in the form of numbers and analysis using statistics.

While the causal associative approach is a research that asks for the relationship between two or more variables, a causal relationship (Sugiyono, 2017; Paramita, Rizal, & Sulstyan, 2021). So here there are independent variables (variables that affect) and dependent (influenced). Used to determine the implications of company size, company growth, institutional ownership, profitability and previous audit opinions on the acceptance of going concern audit opinions. The population in this study were all mining companies listed on the Indonesia Stock Exchange in 2018 to 2020 as many as 47 companies, with a sample of 10 companies with the selection of samples using purposive sampling, Purposive sampling is the selection of samples based on certain criteria (Sugiyono, 2017). The criteria used are: (1) companies that are listed as public companies on the Indonesia Stock Exchange during 2018-2020. (2) companies that issue financial statements for the three-year study period, (3) mining companies listed on the Indonesia Stock Exchange that never been blacklisted by BEI. As for the data analysis method used descriptive statistical analysis with a quantitative approach. The calculation result of the score or quantitative value is processed by statistical analysis with the help of the SPSS program to prove the relationship and influence between the research variables. Then it is entered into the form of multiple linear regression equations, namely: $Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5$.

RESULTS AND DISCUSSION

Company size is a variable (X_1) in this study. Company size is a scale, that is, the size of the company can be classified according to various ways, including total assets, log size, stock market value, and others. In general, company size is usually proxied by total assets as can be seen in table 1 below:

Table 1. Company Size Calculation Results

COMPANY CODE	2018	2019	2020
ANTM	10,379	10,375	14,97
ANDRO	1,954	1,976	1,853
BSSR	12,409	12,304	12,481
GEMT	13,460	13,567	13,609
PTBA	17	10,169	10,008
ESSA	7,54	7,49	7,54
MITI	4,99	4,045	3,31
CITA	8,09	8,25	8,32
INCO	7,90	7,706	7,74
TINS	9,63	9,921	9,58

Source: Data processed 2021

In table 1 it can be seen that the size of the company in 10 companies in 2018-2020 decreased and increased, while those that did not experience growth.

Company growth is a variable (X_2) in this study. The company's growth is the result of a company's funding activities from changes in its operations due to growth or decrease in business volume. In general, the company's growth is usually proxied by sales. The following is the result of calculating company growth from 10 mining companies listed on the Indonesia Stock Exchange in 2018-2020, as can be seen in table 2 below:

Table 2, Company Growth Calculation Results

COMPANY CODE	Company Growth		
	2018	2019	2020
ANTM	0,99	0,29	(0,16)
ANDRO	0,05	0,08	(0,08)
BSSR	0,129	(0,05)	(0,20)
GEMT	0,37	0,05	(0,04)
PTBA	0,12	(0,19)	(0,41)

ESSA	0,05	0,08	(0,08)
MITI	(0,09)	0	0
CITA	(0,07)	0,94	0,11
INCO	0,23	0,006	(0,84)
TINS	0,099	(0,31)	(0,02)

Source: Data processed 2021

Table 2 shows that the company's growth in 10 mining companies in 2018-2020 decreased and increased, while those that did not experience growth.

Institutional ownership is a variable (X_3) in this study. Institutional Ownership is the percentage of shareholders owned by institutional owners (>5%) such as insurance, banks, investment companies, and other ownership except subsidiaries and other institutions that have special relationships. So that the results of the calculation of institutional ownership of 10 mining companies listed on the Indonesia Stock Exchange in 2018-2020, can be seen in table 3 below:

Table 3. Institutional Ownership Calculation Results

COMPANY CODE	Institutional Ownership		
	2018	2019	2020
ANTM	0,2693733	0,280826	0,283633
ANDRO	0,6296974	0,000448	0,000452
BSSR	0,0263951	0,011644	0,011665
GEMT	0,0082911	0,01112	0,015968
PTBA	0,0004766	0,000385	0,000433
ESSA	0,0082911	0,01112	0,015968
MITI	0,1741580	0,203994	0,203994
CITA	4,1304912	4,020147	4,742868
INCO	0,4137072	0,42276	0,795061
TINS	0,0713435	0,000706	0,000663

Source: Data processed 2021

Table 3 shows that the institutional ownership of 10 mining companies in 2018-2020 has decreased and increased.

Profitability is a variable (X_4) in this study. Profitability is proxied by ROA as shown in table 4 below:

Table 4. *Return On Assets* Calculation Results

COMPANY CODE	2018	2019	2020
ANTM	5,36	0,61	3,71
ANDRO	6,8	6,0	2,5
BSSR	28,18	12,15	11,59
GEMT	11,75	8,41	14,33
PTBA	20,78	15,54	9,92
ESSA	0,36	0,69	0,76
MITI	5,05	(153,83)	14,63
CITA	0,20	0,17	0,16
INCO	2,8	2,6	4
TINS	0,9	(3,0)	0,07

Source: Data processed 2021

Table 4 shows that the Return On Asset (ROA) of 10 mining companies in 2018-2020 has decreased and increased.

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The previous audit opinion is a variable (X_5) in this study. Prior opinion or previous year's audit opinion is the auditor's audit opinion given in the previous year. The results of the calculation of the previous audit opinion as shown in table 5 below;

Table 5. Previous Opinion Calculation Results

COMPANY CODE	2018	2019	2020
ANTM	0	0	0
ANDRO	0	0	0
BSSR	0	0	0
GEMT	0	0	0
PTBA	0	0	0
ESSA	0	0	0
MITI	0	0	0
CITA	0	0	0
INCO	0	0	0
TINS	0	0	0

Source: Data processed 2021

If seen from table 5, it shows that 10 mining companies in 2018-2020 are fair, with the meaning of code 1 for auditees who are not fair on financial statements and code 0 for fair auditees on financial statements by auditors and in accordance with Financial Accounting Standards in Indonesia.

Acceptance of Going Concern Audit Opinion as variable Y. Going Concern Audit Opinion is the time span of announcing the audited annual financial statements to the public, as can be seen in table 6 below:

Table 6. Going Concern Audit Opinion Calculation Results

COMPANY CODE	2018	2019	2020
ANTM	0	0	0
ANDRO	0	0	0
BSSR	0	0	0
GEMT	0	0	0
PTBA	0	0	0
ESSA	0	0	0
MITI	0	0	0
CITA	0	0	0
INCO	0	0	0
TINS	0	0	0

Source: Data processed 2021

Table 6 above shows that the 10 mining companies in 2018-2020 did not experience going concern. Code 1 is for auditees who receive a going concern audit opinion and code 0 is for auditees who receive a non-going concern audit opinion, with a fair statement on the financial statements by the auditor and in accordance with Indonesian Financial Accounting Standards.

Simultaneous test (Statistical Test F) is basically used to test whether all independent or independent variables, namely Company Size, Company Growth, Institutional Ownership, Profitability and Previous Audit Opinions which are included in the model have a joint influence on the dependent or dependent variable, namely Opinion Going Concern Audit. As in table 7 below:

Table 7. Multiple Regression Analysis Test Results (Test F)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	2743,401	5	914,467	41,739	,000[b]
Residual	613,461	24	21,909		
Total	3356,863	29			

Source: Data processed 2021

Using the 95% confidence level, = 5% df 1 (number of variables-1) = 3 and df 2 (n-k-1) or 30-5-1 = 24 (n is the number of cases and k is the number of independent variables). The result obtained for F_{table} is 2.73.

The value of $F_{count} > F_{table}$ (41.739 > 2.73) (sig. 0.00 < 0.05) indicates that H_0 is rejected and H_1 is accepted. This means that company size, company growth, institutional ownership, profitability and previous audit opinion have significant simultaneous implications for acceptance of Going Concern audit opinion (Y).

While the Partial Test (t test) is carried out by testing two sides (multiple regression), the left side is negative and the right side is positive, this test is carried out to test the effect of the independent variable on the dependent variable partially with the formula $t_{table} = t\ (\alpha/ 2\ ;\ nk\text{-}1) = t(0.025\ ;\ 71) = 2.2899$. These results can be seen in table 8 below;

Table 8. Multiple Regression Analysis Test Results (t-test)

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	13,646	6,995		1,622	,051
x1	-,600	,260	,549	5,324	,021
x2	-,492	,407	,611	1,461	,227
x3	-,077	,031	,926	6,034	,014
x4	-,820	3,150	,440	,068	,795
x5	7,986	1,981	2,940	16,248	,000

Source: Data processed 2021

Based on table 8 above, the t-count Size is 5.324, t-count PP is 1.461 and t-count is KI 6.034, t-count is ROA -0.068 and t-count is previous opinion 16,248.

The value of $t_{count} > t_{table}$ (5.324 > 1.711) (sig. 0.021 $\leq$ 0.05) indicates that H_0 is accepted. This means that the firm size variable (X_1) has a significant impact on the going concern audit opinion acceptance (Y). The value of $t_{count} < t_{table}$ (1.461 < 1.711) (sig. 0.227 > 0.05) indicates that H_0 is rejected. This means that the company growth variable (X_2) has no implications for the acceptance of going concern audit opinion (Y). The value of $t_{count} > t_{table}$ (6.034 > 1.711) (sig. 0.014 $\leq$ 0.05) indicates that H_0 is accepted. This means that the institutional ownership variable (X_3) has significant implications for the acceptance of going concern audit opinion (Y). The value of $t_{count} < t_{table}$ (0.068 < 1.711) (sig. 0.795 > 0.05) indicates that H_0 is rejected. This means that the profitability variable (X_4) has no implications for the acceptance of going concern audit opinion (Y). The value of $t_{count} > t_{table}$ (16.248 1.771) (sig. 0.00 $\leq$ 0.05) indicates that H_0 is accepted. This means that the previous audit opinion variable (X_5) has significant implications for the acceptance of going concern audit opinion (Y).

For this test, look at the Coefficienta table at the tcount value and the significance value of of 5% which has the greatest or closest implication between the two variables (X) on the variable (Y). Based on table 8 above, it appears that the previous audit opinion variable (X_5) which has a significant dominant implication on going concern with Beta is 2,940 and sig 0.00 < 0.05. This result shows that it is in accordance with the hypothesis that has been formulated, namely that the previous audit opinion variable shows the dominant variable.

Based on the F test (simultaneous) on company size, company growth, institutional ownership, profitability and previous audit opinions have simultaneous implications for the acceptance of Going Concern audit opinions (Y). This is indicated by the value of $F_{count} > F_{table}$ (41.739 > 2.73) (sig. 0.00 < 0.05). The results of this study support the research of Muslimah (2019) which shows there is a simultaneous effect. Based on the t test (partial), the effect of company size, company growth, institutional ownership, profitability and previous audit opinion on going concern audit opinion acceptance is as follows: (1) company size (X_1) has significant implications for the acceptance of going concern audit opinion (Y), (2) company growth (X_2) has no implications for acceptance of going concern audit opinion (Y), (3) institutional ownership (X_3) has implications significantly to the acceptance of the going concern audit opinion (Y), profitability (X_4) has no implications for the acceptance of the going concern audit opinion (Y), (4) the previous opinion (X_5) has significant implications to the acceptance of the going concern audit opinion (Y). The results of this study support research conducted by Muslimah (2019), Nurpratiwi (2014) and Trenggono (2015). From the results of the dominant variable test, it shows that the previous opinion variable (X_5) which has a significant dominant implication on the going concern audit opinion acceptance. These results support the research of Muslimah (2019). If the previous year the company received a going concern audit opinion, it is likely to receive a going concern audit opinion again in the current year.

CONCLUSION

Based on the results of data analysis that has been carried out, it can be concluded as follows: (1) Partially, firm size, institutional ownership, and previous audit opinion have significant implications for the acceptance of going-concern audit opinions, while company growth and profitability have no implications for the acceptance of going-concern audit opinions, (2) If viewed from the results of the partial test, it shows that the previous audit opinion has a dominant implications for the going concern audit opinion.

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