

Determinants of going concern audit opinion

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ABSTRACT

This study aims to analyze the effect of Audit Lag, Profitability, and Liquidity on Going Concern audit opinions in manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2019-2023. A going concern audit opinion is issued by auditors when there is significant doubt about a company's ability to continue its operations. Audit Lag is measured by the number of days between the end of the fiscal year and the date of the audit report. Profitability is measured using Return on Assets (ROA), while liquidity is measured using Current Ratio (CR). This research employs a quantitative approach with logistic regression analysis. The results indicate that Audit Lag and Liquidity do not have a significant effect on going concern audit opinions. However, profitability has a significant positive effect, indicating that companies with higher profitability are less likely to receive a going concern audit opinion. These findings have important implications for company management and stakeholders in understanding financial indicators that may influence auditor's assessments of a company's sustainability.

Keywords: Audit Opinion; Going Concern; Audit Lag; Profitability; Liquidity

JEL Classification: M41; M42

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1. Introduction

Indonesia's economic growth in recent years has faced significant pressure due to the COVID-19 pandemic which caused a contraction in 2020-2021, especially in the manufacturing sector. Although it began to show recovery in 2022-2023, companies are still overshadowed by the risk of inflation and global uncertainty that could affect their ability to maintain business continuity (Going Concern) (IAPI, 2021).

One important indicator in assessing the prospects for business continuity is relevant and timely financial reports. Delays in submitting financial reports or audit lag are a concern because they can reduce investor confidence and affect the auditor's assessment in providing a Going Concern audit opinion (Khasanah and Napisah, 2024). Profitability is also a major factor, considering that companies that are able to generate profits consistently are considered to have better

business prospects (Hery in Yanti et al., 2021). In addition, liquidity, which describes the ability to meet short-term obligations, also affects the auditor's opinion regarding the company's bankruptcy risk (Alimah and Istanti, 2023).

Previous research shows inconsistent results regarding the effect of audit lag, profitability, and liquidity on Going Concern audit opinion (Sari, 2020; Azhar and Hadiprajitno, 2023; Yusrizal et al., 2024). Therefore, this study was conducted to obtain the latest empirical evidence regarding the effect of these three factors on Going Concern audit opinion on manufacturing companies listed on the IDX for the 2019-2023 period, considering that this sector plays an important role in supporting the national economy.

2. Literature review

Signal Theory

Signal theory was first proposed by Spence (1973) which explains that management actions can be a signal to external parties regarding the condition of the company, either in the form of positive signals such as increased profits or negative signals when profits decrease. Ross (1977) then developed this concept by emphasizing the existence of information asymmetry between management who has more in-depth knowledge of the company's condition and investors whose information is limited. In this context, management is encouraged to convey information that can increase the value of the company in the eyes of investors (Brigham & Houston in Irwanto and Tanusdjaja, 2020).

Ulfa and Primasari (2017) in Jayati et al. (2020) state that the announcement of financial statements can act as an important signal for the public in making decisions. Timely submission of financial reports gives a positive signal (good news) about the company's healthy condition and has gone through the audit process.

Meanwhile, Sudarno et al. (2022) confirms the relationship between signal theory and profitability, where high company profits provide a positive signal and can reduce the possibility of auditors giving a Going Concern opinion. Conversely, low profitability can increase the risk of such an opinion.

In addition, according to Wayan Niamianti et al. (2021), signal theory is also related to liquidity. High liquidity provides a positive signal about the company's ability to meet short-term obligations, thereby strengthening market confidence and reducing the risk of a Going Concern opinion. Conversely, low liquidity increases the risk of the auditor giving a Going Concern opinion which can be a negative signal to investors.

Agency Theory

Agency theory was first introduced by Jensen and Meckling (1976) which explains the contractual relationship between the principal (shareholders) and the agent (management). The principal authorizes the agent to manage the company, but the agent tends to act in his personal interest, triggering a conflict of interest. This conflict is exacerbated by information asymmetry, where management has more complete information about the condition of the company than the owners of capital.

In the context of financial statements, agents have the potential to take opportunistic actions such as delaying the submission of reports through audit lags or performing earnings management to maintain a positive image of the company and avoid Going Concern audit opinions. A long audit lag can be a negative signal for investors because it raises suspicions of financial problems (Butarbutar & Hadiprajitno in Bong et al., 2024).

This agency theory is also related to signal theory, where management can convey positive information to attract investors. However, if negative

information is hidden, it will increase the risk of agency conflict. Therefore, the role of the auditor is important to evaluate the fairness of the financial statements and provide a Going Concern opinion if there are significant doubts about the company's business continuity in the next year. In this study, agency theory is used to explain the importance of timeliness of financial reporting in order to reduce information asymmetry and examine the effect of audit lag on the provision of Going Concern audit opinion.

Hypothesis development

Audit lag and going concern audit opinion

Audit lag reflects the length of time between the closing of the book and the issuance of the audit report, which can be a negative signal for investors and increase the risk of going concern audit opinion. Previous research results show mixed findings. Afnan et al. (2020), Rodiyahsari and Adi (2021), and Prasetyo et al. (2021) found that audit lag has no effect on Going Concern opinion. In contrast, Nur Haalisa & Inayati (2021), Sagala and Hutabarat (2022), and Khasanah and Napisah (2024) show a significant positive effect. Meanwhile, Pratiwi (2019) and Sari (2020) found a negative effect.

H1: Audit lag has a positive effect on business continuity audit opinion (Going Concern)

Profitability and going concern audit opinion

Profitability reflects the company's ability to generate profits, as measured by return on assets (ROA). Based on signal theory, high profits give a positive signal about the company's financial health, thereby reducing the likelihood of a Going Concern audit opinion, while low profits give a negative signal that increases the risk of such an opinion. Previous research shows mixed results. Sari (2020), Triana (2022), and Sari and Handayani (2022)

found profitability has no effect on Going Concern opinion. Fitriani and Asiah (2018) and Alimah and Istanti (2023) show a positive influence, while Putranto (2018), Pratiwi (2019), and Yusrizal et al. (2024) found a negative effect.

H2: Profitability has a negative effect on business continuity audit opinion (Going Concern)

Liquidity and going concern audit opinion

Liquidity describes the company's ability to meet its short-term obligations. Based on signal theory, high liquidity gives a positive signal that the company is in a healthy financial condition so that it is less likely to get a Going Concern audit opinion. Conversely, low liquidity gives a negative signal and increases the risk of the auditor giving a Going Concern opinion. Previous research shows mixed results. Sari (2020), Prayoga and Sinaga (2021), and Prasetyo et al. (2021) found liquidity has no effect on Going Concern opinion. Fitriani and Asiah (2018) and Azhar and Hadiprajitno (2023) found a positive effect, while Putranto (2018), Triana (2022), and Yusrizal et al. (2024) showed a negative effect.

H3: Liquidity has a negative effect on the audit opinion of business continuity (Going Concern)

3. Research method

This study uses a quantitative approach with an associative research type to examine the effect of audit lag, profitability, and liquidity on audit opinion on business continuity (Going Concern) in manufacturing companies listed on the Indonesia Stock Exchange for the 2019-2023 period. The sample was obtained through purposive sampling, resulting in 66 companies or 330 observations. Secondary data in the form of audited annual financial reports are collected through the documentation method. Audit lag is measured by dummy variables (1 if

the audit is more than 90 days, 0 if ≤ 90 days), profitability is measured by return on assets (ROA), and liquidity is measured by current ratio (CR). Going Concern audit opinion is measured by a dummy variable (1 if you get a going concern opinion, 0 if not). The analysis was performed with binary logistic regression using SPSS 26 to estimate the effect of each variable on the probability of the company obtaining a Going Concern opinion, with interpretation using the odds ratio (Exp(B)). then divided by the company's total assets. The regression model used is formulated as follows:

$$\log\left(\frac{p(y = 1)}{1 - p(y = 1)}\right) = \beta_0 + \beta_1x_1 + \beta_2x_2 + \beta_3x_3 + \varepsilon$$

Table 1 Descriptive Statistics of Profitableness and Liquidity

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
PROFITABILITY	330	1.00	1000.00	90.6242	87.15733
LICUIDITY	330	552.00	486111.00	8748.2333	44930.87705
Valid N (listwise)	330				

Table 2 presents the frequency statistics of the independent variable audit lag which is categorized into two groups, namely short audit lag (≤ 90 days) and long audit lag (> 90 days). Of the total 330 observations, 185 companies or 56.1% are

4. Result and discussion

Results

Table 1 presents descriptive statistics of the independent variables of profitability and liquidity where profitability has an average of 90.6242 and a standard deviation of 87.15733. These results indicate considerable variation among manufacturing companies in generating profits against their assets. The liquidity variable has an average of 8,748.23 and a standard deviation value of 44,930.88. This result reflects the high disparity in the company's ability to meet short-term obligations.

categorized as short audit lag, while 145 companies or 43.9% are categorized as long audit lag. These results indicate that the majority of companies in the sample are able to complete the annual audit process more quickly.

Table 2 Frequency Statistics of Audit Lag Variables

AUDIT LAG					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SHORT AUDIT LAG	185	56.1	56.1	56.1
	LONG AUDIT LAG	145	43.9	43.9	100.0
Total		330	100.0	100.0	

Table 3 presents the frequency statistics of the dependent variable of business continuity audit opinion measured on a nominal scale which is

divided into two categories, namely Non Going Concern (code "0") and Going Concern (code "1"). Of the total 330 observations, 325 companies (98.5%) did

not receive a going concern opinion, while only 5 companies (1.5%) received this opinion. This finding shows that the

majority of companies in the sample are considered by the auditor to still have good business continuity prospects.

Table 3 Frequency Statistics of Going Concern Audit Opinion

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NON GOING CONCERN	325	98.5	98.5	98.5
	GOING CONCERN	5	1.5	1.5	100.0
	Total	330	100.0	100.0	

Table 4 presents the results of the logistic regression assumption test of this research model. The test is used to determine how much feasibility of the existing hypothesis. It consists of three tests, namely Multicollinearity Test, Goodness of Fit Test, and Overall Model Fit Test.

1. Multicollinearity Test

The multicollinearity test shows the *Variance Inflation Factor (VIF)* value of each independent variable is below 10. In addition, the *tolerance* value for each independent variable is above 0.1. These results indicate that the independent variables do not experience symptoms of multicollinearity.

2. Model Goodness of Fit Test

The model feasibility test is carried out with Hosmer and Lemeshow's Goodness of Fit Test to assess whether the logistic regression model can

represent the actual data conditions, so that the prediction is close to the observation value. The model is declared fit if the significance value is > 0.05 , and not fit if < 0.05 .

3. Overall Model Fit Test

The results of the overall model test are carried out using -2 Log Likelihood, Cox & Snell R^2 , and Nagelkerke R^2 to evaluate the simultaneous significance and feasibility of the logistic regression model in predicting going concern audit opinion. This test includes the Omnibus Test of the model coefficients to test simultaneous significance, Model Summary to see the contribution of the independent variables in explaining the variation in the dependent variable, and Classification Table to assess the classification accuracy of the model against actual data.

Table 4. Logistic Regression Assumption Test

	Chi-square	df	Sig		VIF	Tolerance
Hosmer and Lemeshow	6.579	8	0.583	Audit Lag	1.012	0.988
Omnibus Tests				Profitability	1.013	0.988
Step	11.383	3	0.010	Liquidity	1.025	0.976
Block	11.383	3	0.010			
Model	11.383	3	0.010			
	Step	-2 log likelihood	C&S R^2	Nagelkerke R^2		
Model Summary	1	40.437 ^a	0.034	0.233		

Table 5 presents the classification results to assess whether the model classification results are close to the actual

data. Overall, the logistic regression model has a predictive ability of 98.2%.

Table 5 Classification Results

CLASSIFICATION TABLE ^A					
OBSERVED		PREDICTED			
		GOING CONCERN		PERCENTAGE CORRECT	
GOING CONCERN	NON GOING CONCERN	NON GOING CONCERN	GOING CONCERN		
Step 1	GOING CONCERN	NON GOING CONCERN	324	1	99.7
	GOING CONCERN	GOING CONCERN	5	0	.0
Overall Percentage					98.2

a. The cut value is .500

Table 6 presents the results of hypothesis testing conducted using binary logistic regression with a significance level of 5% ($\alpha = 0.05$). The test results show that audit lag has a positive coefficient of 17.438 with a significance value of 0.996 (>0.05), so it has no significant effect on going concern opinion and the first hypothesis is rejected. Profitability has a positive coefficient of 0.005 with a

significance of 0.021 (<0.05) which means that it has a significant effect, but the direction of the effect is not in accordance with the initial hypothesis which predicts a negative effect, so the second hypothesis is also rejected. Meanwhile, liquidity has a coefficient of 0.000 with a significance of 0.977 (>0.05), indicating that it has no significant effect on going concern opinion, so the third hypothesis is rejected.

Table 6 Logistic Regression Model Results

Variables in the Equation							
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	AUDIT LAG(1)	17.438	3308.662	.000	1	.996	37418177.693
	PROFITABILITY	.005	.002	5.342	1	.021	1.005
	LICUIDITY	.000	.000	.001	1	.977	1.000
	Constant	-21.738	3308.662	.000	1	.995	.000

a. Variable(s) entered on step 1: AUDIT LAG, PROFITABILITY, LICUIDITY.

Based on the results of the binary logistic regression analysis above, the logistic regression equation can be formed as follows:

$$\log\left(\frac{p(y = 1)}{1 - p(y = 1)}\right)$$

$$= -21,728 + 17,438x_1 + 0,005x_2 + 0,000x_3$$

Based on the results of binary logistic regression, the following analysis is obtained:

1. The constant value of -21.728 which is negative indicates that the Company's chances of obtain a going concern opinion is very small if all independent variables are zero.
2. Audit lag has a positive coefficient of 17.438, indicating that each increase in

audit lag increases the log odds of getting a going concern opinion, but it is not statistically significant ($p = 0.996$), so it cannot be concluded that it has an effect.

3. Profitability shows a positive coefficient of 0.005 with a significance of 0.021 (<0.05), meaning that it has a significant effect on going concern opinion, although the direction of influence is not in accordance with the initial hypothesis which predicts a negative relationship.
4. Liquidity has a coefficient of 0.000 with a significance of 0.977 (>0.05), indicating that it has no significant effect on going concern opinion.

Discussion

Audit lag and going concern audit opinion

The results showed that audit lag had no significant effect on going concern audit opinion. Based on agency theory, audit lag can be an indication of a conflict of interest between management and the owner (principal), where management has the potential to delay financial reports to hide unfavorable conditions. However, this result indicates that the length of the audit process in the sample companies is not strong enough to influence the auditor in providing a going concern opinion. This finding is consistent with the research of Sari (2020), Prayoga and Sinaga (2021), and Prasetyo et al. (2021) who found that audit lag has no effect on going concern opinion. These results are not in line with Nurlistantyo and Wulandari (2024) who found a positive effect of audit lag on going concern opinion.

Profitability and going concern audit opinion

The results showed that profitability (ROA) has a significant effect on going concern audit opinion, but in a positive direction, meaning that the higher the profitability, the more likely the company

is to receive a going concern audit opinion. This finding contradicts the research hypothesis which previously suspected that profitability has a negative effect on going concern opinion, where the higher the company's profit, the smaller the risk of the auditor giving a going concern opinion. Based on signal theory, companies with high profits usually provide positive signals to auditors and investors regarding the ability to maintain business continuity. However, in this context, different results can be explained through the agency theory perspective, where management may practice earnings management to display high profitability to reduce investor concerns, even though the company's fundamental conditions are actually not good enough to avoid a going concern opinion. Auditors who detect significant uncertainty regarding business continuity may still provide a going concern opinion even though the report shows a high ROA. This finding is consistent with the research of Putranto (2018), Pratiwi (2019), and Yusrizal et al. (2024) who also found a positive effect of profitability on going concern opinion, but contrary to Fitriani and Asiah (2018) and Alimah and Istanti (2023) who found a negative effect. These results indicate the importance of auditors not only looking at nominal profitability, but also assessing the quality of earnings and the risk of business continuity more thoroughly.

Liquidity and going concern audit opinion

The results showed that liquidity (CR) has no significant effect on going concern audit opinion. In the perspective of signal theory, high liquidity can actually provide a positive signal to auditors and investors that the company is able to meet its short-term obligations. However, the results of this study indicate that the company's ability to pay current debt is not enough reason for the auditor to negate the going concern opinion. In the context of agency

theory, liquidity is not always the main focus of agents in overcoming information asymmetry problems because it can be influenced by other factors such as the composition of assets that are difficult to convert quickly into cash. This result is in line with Sari (2020), Prayoga and Sinaga (2021), and Alimah and Istanti Wahyu (2023) who found liquidity does not affect going concern opinion, but is inconsistent with the findings of Yulianti and Muhyarsyah (2022) and Azhar and Hadiprajitno (2023) who found a significant effect.

5. Conclusion

Audit lags that occur in manufacturing companies are not proven to affect going concern audit opinion, so the length of time to complete the audit cannot be used as the main indicator by auditors in assessing the sustainability of the company's business. High profitability tends to reduce the likelihood of auditors giving a going concern opinion, indicating that good profit performance is a positive signal for auditors and investors regarding the company's prospects. Therefore, companies need to maintain profitability in order to increase market confidence. Meanwhile, liquidity does not have a significant effect on going concern opinion, so the ability to meet short-term obligations cannot be used as a direct determinant in giving this opinion from the auditor's perspective. These results emphasize the importance of companies to continue to manage profits optimally in order to maintain the confidence of auditors and investors in future business continuity.

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