

INFLUENCE SIZE COMPANY, QUALITY AUDIT, GOOD CORPORATE GOVERNANCE AND LIQUIDITY TO OPINION AUDIT GOING CONCERN COMPANY GOODS CONSUMPTION REGISTERED IN BEI YEAR 2019-2021

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Abstract

Company size, audit quality, good company leadership, and liquidity influence reception opinion auditing, which becomes attention. In market capital, this registered good company, big and small companies. Large and small companies alike have assets. A big company usually owns more Lot access than a small company. Large companies often get audit opinion concerns Because of the ease of obtaining funds. This research aims to evaluate the influence of company size, audit quality, good company management, and liquidity on a worrying audit opinion from a consumer goods company registered on the IDX between 2019-2021. Financial report data is the data source used in this research. This research analyzes Consumer Goods Companies Listed on the IDX 2019-2021. During the 2019–2021 research period, the sample selection technique was purposively used for choosing 61 companies. Results show that Opinion Auditing Going Concern Consumer Goods companies registered on BEI 2019-2021 are not influenced by the size of the Company, Quality Auditing, Good Corporate Governance, And Liquidity. Analysis data was done with analysis regression logistics in SPSS.

Keywords: Size Company, Quality Auditing, Good Corporate Governance, Liquidity, Opinion Auditing Going Concern.

1. Introduction

Goods consumption Which needed person Indonesia is Which most popular. Business This covers food, drink, cigarettes, drugs, cosmetics, equipment, House ladder, And equipment. Industry This can increase in the year 2021. Businesses operate although There is account finance. Company internal And external need report finance This. Report finance This must sent to the market at the exact stock time after the independent audit. Size, quality, and company size determine if auditing continuous or non-going concerns are allowed. Market capital This contains companies big And small. Company big owns more Lots of Money than Which small, although both own assets. Companies big get opinion auditing going concerns.

When investing, investors value the auditor's opinion. Quality auditors give trust in investors when choosing a company For investment Because they give information important to parties outside For decision-making. Investors and other users of financial reports can trust data companies Because auditors give representation, Which is accurate about the status and performance of their finances.

System management company No control recording transaction finance. Auditors consider the company's leadership competent when producing findings auditing continuity Because the company managed with Good. Execution GCG will make it easier

to review auditing. GCG (Good et al.) comprises all share companies – managers, institutions, and the public.

2. Theoretical Background

Influence Size Company to Opinion Auditing Going Concern

Octaviana And Karnawati (2020:117) say size business demonstrates size. Based on Rahmawati, Wahyuningsih, and Setiawati (2018:68), opinion auditing concerns the more minor the possibility of a growth company. Syriac (2020: 247) states that a company with asset more Lots can use its resources to overcome difficulties. Small companies can get opinion auditing going concerns Because an organization more prominent is more trustworthy.

Influence Quality Auditing to Opinion Auditing Going Concern

Kusumayanti and Widhiyani (2017: 2297) stated that auditors in four HOOD top more Ready For review data and information report finance related to the continuity of the company's business so that they are more Lots issue a business continuity audit opinion. Auditors Stepheny and Cindy (2020:256) help consumers report that finance makes judgments by delivering high-quality information. In case of This, auditors must produce opinion auditing based on continuity business. Auditors Which experienced give evaluation continuity business organization dangerous Which better, Sourced from Rani and Helmayunita (2020: 3814). Thus, high-quality auditors will provide conclusions auditing the same based on the company's circumstances.

Influence Good Corporate Governance to Auditing Going Concern

Surya, Merawati, and Munidewi (2021: 1291), institutional ownership and rotation reception opinion auditing going concerns. Performance management increases with ownership share. Feeling not quite enough answer on all decision for maintain operation the company caused this. Byusi And Achyani (2017:19) say committee auditing increases reporting finance and auditing internal and external. By experience, this can help operation and survival. Institutional ownership increases asset utilization, Sourced from Rachma and Nurbaiti (2021: 5229). To avoid bankruptcy, the owner institution must research action. Auditing Continuity Life thinks to avoid bankruptcy would be wrong.

Influence Liquidity to Audit Going Concerned

According to Kurniawati and Murti (2017), it is doubtful if something Corporation No can fulfill the commitment period quickly. Rahmawati, Wahyuningsih, and Setiawati (2018: 68) said auditors can provide a going concern audit opinion because the company will struggle to pay the creditor. Continuity company auditors Do pay attention Because extra liquidity can pay, Sourced from Siallagan, Meilani, and Hayati (2020:197). Liquidity helps companies meet commitments period short.

Hypothesis Study

- H1: Size Company influential to Opinion Auditing Going Concern Company Registered Consumer Goods on BEI Year 2019-2021.
- H2: Quality Auditing Influential to Opinion Auditing Going Concern Company Goods Registered Consumption on BEI Year 2019-2021.
- H3: Good Corporate Governance Influential to Opinion Auditing Going Concern Company Goods Registered Consumption in BEI Year 2019-2021.

H4: Liquidity influences the Company's Going Concern Audit Opinion Goods Registered Consumption on BEI Year 2019-2021.

H5: Size Company, Quality Auditing, Good Corporate Governance, And Liquidity influence the Audit Opinion of Going concerned goods Companies Consumption Registered on BEI in 2019-2021.

3. Methods

Study This focused on the Company Consumer Goods Exchange Effect in Indonesia 2019- 2021. Study This uses study book And media Internet www.idx.co.id. This study covers the entire company's consumer goods listed on the IDX for 2019-2021. Suryadi et al. (2019:165) define purposive sampling as "sampling that is carried out based on criteria set by the researcher so that only individuals from the community who meet these criteria are taken as members of the sample study." Sampling purposive requires standards.

Table 1. Population and Sample Study

No	Kriteria	Sampel
1	Perusahaan Barang Konsumsi Terdaftar di BEI Tahun 2019-2021	61
2	Perusahaan Barang Konsumsi yang tidak mempublikasikan laporan keuangan Tahun 2019-2021.	(20)
	Total sampel yang diteliti Tahun 2019-2021	41
	Total sampel 41 x 3 tahun	123

Study This covers 123 data companies from 61 company manufacturers And 41 observation companies. This research uses secondary data in the form of financial reports, balance sheets, audit views, and financial profit and loss reports received by researchers, personal or written.

4. Results and Discussion

Research Result in

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran_PerusahaanX1	81	25.75	32.82	28.9999	1.72350
Kualitas_Audit_X2	81	.00	1.00	.4691	.50216
Kepemilikan_InstitusionalX3	81	.24	1.00	.7440	.18624
Kepemilikan_PublikX3	81	.00	.64	.2027	.15911
Current_RatioX4	81	.37	8.05	2.5162	1.75659
Opini_AuditGoingConcernY	81	.00	1.00	.2716	.44756
Valid N (listwise)	81				

Source: Results Processing SPSS version 25 (2023)

1. Company sample size 81, with a minimum of 25.75, maximum of 32.82, average of 28.9999, and standard deviation of 1.72350.
2. Samples quality auditing 81 own deviation standard 0.50216, average 0.4691, and a minimum of 0.00.
3. Sampling Good Corporate Governance includes:
4. Ownership Institutional 81 with minimum 0.24, maximum 1.00, flat- flat 0.7440, and the average deviation is 0.18624.
5. Ownership Public 81 with a minimum of 0.00, maximum of 0.64, average of 0.2027, and average deviation of 0.15911.
6. The liquidity sample is 81, with a minimum of 0.37. The maximum is 8.05, the median is 2.5162, and the deviation standard is 1.75659.

7. There is a mark minimum of 0.00, a mark maximum of 1.00, a mark average of 0.2716, And a deviation standard of 0.44756.

Test Hypothesis

Table 2. Testing Appropriateness Regression Model (Goodness of Fit Test)

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	14.312	8	.074

Source: Results Processing SPSS version 25 (2023).

With chi-square 14,312 and sig 0.074 > 0.05, the result is considered in accordance.

Testing model fit (Overall Model Fit test)

On model This, observation possibility is displayed with mark –2 limit lower First And –2 limit lower second. Mark –2 logs possibility First on number block = 0 and –2 log second probability value on block number = 1. These values are displayed in the iteration table historical.

Table 3. Mark –2 logs likelihood (-2 LL Number block = 0)

Iteration History ^{a,b,c}			
Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	94.832	-.914
	2	94.745	-.985
	3	94.745	-.986
	4	94.745	-.986
a. Constant is included in the model.			
b. Initial -2 Log Likelihood: 94.745			
c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.			

Table 4. Mark –2 log likelihood (-2 LL Number block = 1)

Iteration History ^{a,b,c,d}							
Iteration		-2 Log likelihood	Coefficients Constant	Ukuran_Persa haanX1	Kualitas_Audit X2	Kepemilikan_I nstitusionalX3	Kepemilikan_P ublikX3
Step 1	1	85.641	6.048	-.165	-.713	-1.671	-2.107
	2	84.129	9.203	-.264	-1.035	-1.903	-2.632
	3	84.066	10.088	-.292	-1.115	-1.948	-2.762
	4	84.066	10.137	-.294	-1.119	-1.951	-2.769
	5	84.066	10.137	-.294	-1.119	-1.951	-2.769
a. Method: Enter							
b. Constant is included in the model.							
c. Initial -2 Log Likelihood: 94.745							
d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.							

The value of block 0 is 94.832, and the value of block 1 is 85.641. Overall, the results model demonstrates that it is a model of regression logistics, Which is used well. The level of model fit falls from –2 log likelihood = 0 to – 2 number log-likelihood = 1.

Test Coefficient Determination (Nagelkerke R Square)

The coefficient of determination and Nagelkerke R Square value can be used to count how significant the influence of the variable bound to the variable bound is.

Table 5. Test Coefficient Determination (Nagelkerke R Square)

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	84.066 ^a	.124	.179
a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.			

Opinion auditing concerns influenced independent as big as 17.9 percent with mark - 2 logs probability 84,066 and Nagelkerke R square 0.179.

Omnibus Test of Model Coefficient (Test Simultaneous)

Study This test influences combined factors independent to variable dependent. Compare mark significance (p-value) from Test Coefficient Model Omnibus with mark α 0.05.

Table 6. Test Simultaneous

Omnibus Tests of Model Coefficients				
		Chi-square	df	Sig.
Step 1	Step	10.680	5	.058
	Block	10.680	5	.058
	Model	10.680	5	.058

Source: Results Processing SPSS version 25 (2023)

Audit Opinion on the Survival of Consumer Goods Companies Listed in BEI 2019-2021 is not influenced by company size, audit quality, corporate governance good quality, and liquidity, with chi-square 10.680, α as big as 5, and significance $0.058 > 0.05$.

Testing Coefficient Regression (Test Partial)

Results of the end study will be measured with table variable inequality output processing data:

Table 7. Test Partial - Wald and Test Hypothesis Logistics

Variables in the Equation						
	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a Ukuran_PerusahaanX1	-.294	.199	2.182	1	.140	.746
Kualitas_Audit_X2	-1.119	.609	3.381	1	.066	.327
Kepemilikan_Institusional_X3	-1.951	1.834	1.131	1	.288	.142
Kepemilikan_PublikX3	-2.769	2.204	1.578	1	.209	.063
Current_RatioX4	-.110	.160	.472	1	.492	.896
Constant	10.137	5.597	3.280	1	.070	25261.390

a. Variable(s) entered on step 1: Ukuran_PerusahaanX1, Kualitas_Audit_X2, Kepemilikan_InstitusionalX3, Kepemilikan PublikX3, Current RatioX4.

Equality regression logistics:

$$\ln \frac{AGC}{1-AGC} = 10,137 - 0.294 \text{ Size Company} - 1,119 \text{ Quality Auditing} - 1,951 \text{ Ownership Institutional} - 2,769 \text{ Ownership Public} - 0.110 \text{ Liquidity} + \varepsilon$$

1. The continuous concern audit opinion is 10,137 due to company size, quality auditing, solid leadership company, and liquidity. No, there is.
2. Company size -0.294 means that going concern audit opinion decreases by 0.294 For every unit growth company. If the size company owns $\text{sig} 0.746 > 0.05$, then the audit opinion is going concern for Consumer Goods Companies Registered on the IDX year 2019-2021 is not affected by size.
3. Audit Quality -1.119 shows that there is an increase in quality. An audit of one unit reduces going concern audit opinion by 1.119. Quality auditing No will influence view auditing going concerns for business goods consumption BEI year 2019 until 2021 If the sign $0.327 > 0.05$.
4. System manage company Which Good:
 - a. Each increase in institutional ownership per unit reduces the audit opinion going concern to 1.951. Institutional ownership has a sig of $0.142 > 0.05$, so the IDX consumer goods company audit opinion for 2019-2021 concerns No influenced by institutional ownership.
 - b. Public ownership -2,769 reduces going concern audit opinion with each public ownership unit.
5. With liquidity of -0.110, going concern audit opinion fell by 0.110 for each unit increase in liquidity. However, audit quality has a sig of $0.896 > 0.05$, so liquidity is No influence on Company Goods Consumption Registered on BEI Year 2019- 2021.

Influence Size Company to Opinion Auditing Going Concern

Studies demonstrate that it is a firm size with No influence on the Going Concern Audit Opinion of Registered Consumer Goods Companies in Exchange Effect Indonesia Year 2019-2021. Matter This demonstrates that large and small companies can obtain a going concern audit opinion based on their business situation but accept it can cause performance and poor management. This analysis contradicts Oktaviana and Karnawati (2020:117), who say firm size demonstrates size. Opinion auditing concerns auditors decrease with the size of the business. Rahmadona, Sukartini, And Djefris (2019) state that firm size does not influence opinion audit concerns.

Influence Quality Auditing to Opinion Auditing Going Concern

Research reveals that audit quality does not affect Audit Opinion on the Survival of Consumer Goods Companies Listed on the IDX 2019-2021. Big Four and non-Big 4 KAPs offer good audit quality, and in a way, independent can give opinions on audit going concerns. Study This is contradictory to Kusumayanti and Widhiyani (2017:2297), which states that the auditors at the big four KAPs have a going audit opinion higher concern due to careful examination of financial report data company and going concern information. Decent and Women (2021) find that quality auditing does not influence auditing going concerns on business mining and transportation registered on the IDX in 2014-2015.

Influence Good Corporate Governance to Auditing Going Concern

The study disclose that Ownership Institutional does not influence Audit Opinions on the Survival of Consumer Companies Goods Listed on the IDX 2019-2021. Companies with institutional ownership substantially hinder

auditors' independence in giving conclusion auditing. Institution No can arrange a strong independent auditor to offer a business continuity audit opinion to the company Because studies about the status of finance company No based on matter the. Study This by Ravyanda, Wahyuni, And Zubaidah (2014). Ownership is institutional. No influence opinion auditing going concerns. Public ownership does not affect the 2019-2021 Stock Exchange Audit Opinion Company Goods Consumption Going Concern. Community holders share that minorities do not participate in AGM decision-making but rather trust management, which results in auditing. Opinion auditing is a concern when financing a terrible company. This research contradicts Surya, Merawati, and Munidewi (2021: 1291), arguing that institutional ownership and opinion acceptance auditing concerns are negatively related.

Influence Liquidity to Opinion Auditing Going Concern

Survival Auditing Company Goods Consumer BEI 2019-2021 No affected by liquidity. Auditors have no concerns about checking the liquidity company. Kurniawati and Murti (2017) observed that long-term commitments fail, doubting the company's survival. Maria, Otto, Maghfirah, and Keumala (2021) found that liquidity. No change opinion auditing concerns company manufacture BEI for 2018–2020.

5. Conclusion

1. Going Concern Audit Opinion for Consumer Goods Companies Registered on BEI Year 2019-2021 not influenced by company size.
2. Audit quality does not affect the Indonesian Stock Exchange Audit Opinion Year 2019-2021 Company Goods Consumption Which Sustainable.
3. Ownership institutional No influence on Opinion Auditing Going Concern Company Goods Consumption Exchange Effect Indonesia Year 2019-2021.
4. Opinion Auditing Going Concerned Company Goods Consumption Exchange Effect Indonesia Year 2019-2021 is not affected by ownership public.
5. Opinion Auditing Going Concern Company Goods Consumption Recorded in Exchange Effect Indonesia 2019-2021 is not affected by liquidity.
6. Opinion Auditing Going Concern Company Consumer Goods Which Registered in BEI Year 2019-2021 No influenced by size business, quality auditing, system management company, or liquidity.

Suggestion

1. To survive, management must reduce the perspective of business continuity. View going concerns HOOD indicated problem finance. Management must look for non-going audit concerns.
2. Research Opinion Auditing Going Concerned can cover leverage and profitability.
3. The study, furthermore, should analyze all IDX companies.

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