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AUDITS QUALITY IN MEDIATING PROFITABILITY, LIQUIDITY, AUDIT LAG, PRIOR OPINION ON ACCEPTING GOING CONCERN AUDITS

Anugrana Mulyawati*, Agus Munandar
Faculty of Economics and Business, Esa Unggul University, Jakarta, DKI Jakarta, Indonesia
* *anugrana3@gmail.com*

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ABSTRACT

Background: Researchers believe that research on audit opinion going concern will continue to be interesting as a research material on an ongoing basis, this is because the going concern audit opinion can be an important signal for companies in determining management policies and also become a consideration for investors in investing their money.
Aim: This research aims to analyze the role of audit quality in mediating the influence of profitability, liquidity, audit lag, and prior opinion on the acceptance of audit opinion going concerned.
Method: Purposive sampling technique is used for sample processing, and companies that fit the sampling criteria are as many as 17 companies in the year of the research period (2015-2019), then the total observations processed are 85 samples. The research methodology uses the SPSS program with hypothesis testing using logistic regression analysis.
Findings: From the results of the test, the prior opinion variable can partially affect the quality audit, and the variables of profitability, liquidity, and audit lag do not affect the quality of the audit. Then, the results of partial tests of audit opinions going concerned with profitability and prior opinion are influential, but liquidity and audit lag does not have an effect. The results of audit quality variable tests on audit opinions have a significant influence. The results of the track analysis prove that audit quality variables cannot mediate variables of profitability, liquidity, audit lag, and prior opinion to audit opinion going concerned.

KEYWORDS *going concern opinion, profitability, liquidity, audit lag, prior opinion*

INTRODUCTION

The purpose of an entity in running its business is one of them is so that the survival (going concern) of its business can last for a long time. Nugroho et al (2018) stated that for companies listed in the capital market, the provision of audit opinions going concern is important for the company's management, even though this is because the company's survival (going concern) will be reflected in the company's reputation and performance. The survival (going concern) of the company is doubtful if, for the next year, the survival of the company is considered untenable. The concept of assessment of going concern can be used as an initial warning for all stakeholders so that the company can maintain its survival.

The current phenomenon, based on the 2019 annual report, the growth of GDP (Gross Domestic Products) of the textile and apparel industry from 2015 - 2019 has seen a significant increase, especially in 2019. The textile and apparel industry is growing and able to grow to 8.73% in 2018 which was previously only -4.79% in 2015, and grew by 20.71% in TW II 2019. But with the growth of the textile industry that is getting better every year, it does not make textile and apparel companies (garments) have good certainty of their business continuity. This

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is evident from the existence of several textile and apparel companies (Garments) to get opinions going concern from auditors on the continuity of their business. Several textile and apparel (garment) companies obtained consecutive going concern audit opinions, namely, PT Argo Pantes Tbk (ARGO) in 2015-2019, the cause of which was that the company experienced capital deficiency and also experienced business losses. The same thing happened to PT Asia Pacific Investama Tbk (MYTX) which also successively received audit opinions going concern because of a deficit caused by its operating expenses on the company. The ineffectiveness of the steps taken by management to improve the unstable condition of the company is also a factor in the company always obtaining consecutive audit going concern opinions. The event explained that the audit opinion going concern became an important thing for the company.

Something that the company does not want the most is to obtain an audit opinion going concern, this is because it causes a decline in the stock price, a loss of investor and creditor confidence, consumers and employees to the company's management, and also the difficulty of the company to increase loan capital (Krissindiastuti & Rasmini, 2016). Financial and non-financial factors can both influence the provision of audit opinions going concern. Things that can make the auditor issue an audit opinion going concern are important to know as an early warning for the company for its business continuity and also a consideration for investors in investing their money.

The performance of a company can be assessed by looking at its ability to generate profits. According to Kasmir (2015), the profitability ratio is a calculation used to see the performance of a company to get a profit. If the profitability ratio is higher, it is assumed that the better the company's performance, the that the tendency to obtain audit opinions will also be lower.

The liquidity of an ordinary company is calculated using a current ratio by dividing the number of current assets by the number of current liabilities. Kurbani et al.'s research (2019) explained that the lower the liquidity of a company, the more likely the auditor is to provide an audit opinion going concern, because it is believed that the company cannot be timely in meeting its short-term debt.

Audit lag can be interpreted as the number of calendar dates between the date of the annual financial statements and the end of the auditor in his work in the field. In research conducted by Anita (2017), Audit Lag has a positive influence on the acceptance of audit opinion going concern. If in the implementation of the audit there is a long audit lag, it will cause the tendency of the auditor to elaborate the audit opinion going concern towards the company.

Prior opinions received by the company can be used as consideration for auditors to issue audit going concern opinions in the current year if in the previous year the company also obtained an audit opinion going concern. This can happen when the company's financial situation is significantly unchanged.

Audit quality is usually interpreted as an image or good name obtained from the auditee's trust in his responsibility as a qualified auditor and also good performance (Aria & Pasaribu, 2015). In this case, the Public Accounting Firm that cooperates with kap big four is assumed to be more competent in audit quality than non-big four KAP.

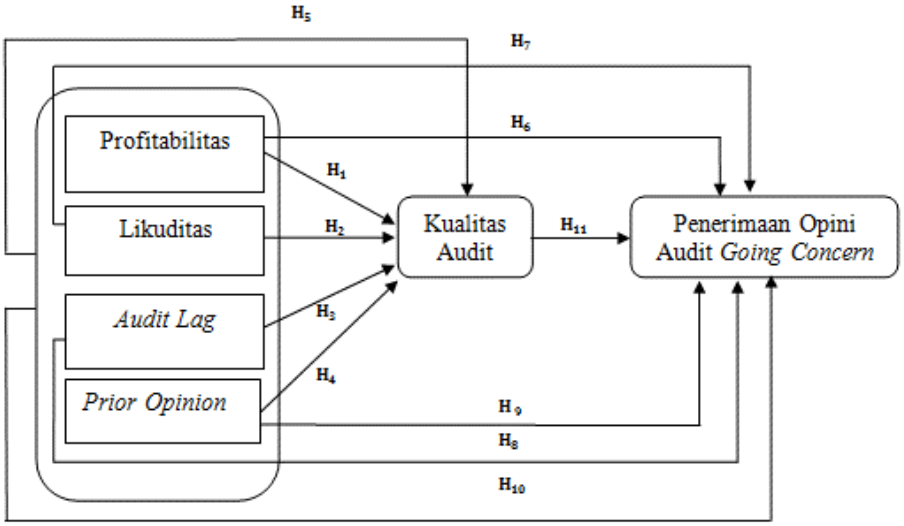
In some previous research, there are many factors that can influence auditors to provide audit opinions going concerns that vary greatly and have varying results as well. Kurbani et al. (2019) the results of their research state that liquidity and profitability have a significant effect on the opinion of audit going concern and audit quality is a variable that mediates liquidity and

profitability variables against audit opinion going concern. However, in the research of Nugroho et al. (2018) the results of his research stated that profitability and liquidity do not have a significant influence on audit opinion going concern. Likewise, Anita's research (2017) lag audit results have a positive influence on audit opinion going concern, while research from Safitri (2017), the quality of audits and lag audits have no impact on audit opinion going concern.

Researchers believe that research on audit opinion going concern will continue to be interesting as research material on an ongoing basis, this is because the going concern audit opinion can be an important signal for companies in determining management policies and also become a consideration for investors in investing their money. In this study, the financial factors used by the authors are profitability and liquidity, while audit lag, prior opinion and audit quality as non-financial factors. It is hoped that the results of research on audit opinion going concern can provide benefits as a basis for making a decision to assess the survival of an entity or company, and can also provide the development of accounting literature.

This research aims to analyze the role of audit quality in mediating the influence of profitability, liquidity, audit lag, and prior opinion on the receipt of opinions audit going concern. The novelty in this research is a different year period, namely 2015-2019. This research also included variable intervening audit quality to mediate between independent variables to dependent variables. In this research, intervening variable testing uses path analysis methods. The object of research focuses only on textile and garment sector companies.

Research Model



Source: The Researchers' Formulation

Figure 1. Research Model

METHOD

This research approach uses quantitative research which is a causal design, a type of research that explains the causal relationship between two or more variables. The method of collecting data in this research is in the form of documentation by collecting secondary data.

This research uses financial statements and annual reports (Annual Reports) of textile and typer sector companies listed on the Indonesia Stock Exchange from 2015 to 2019. Purposive

sampling techniques are used for sample processing and companies that fit the sampling criteria, namely as many as 17 companies in the year of the study period (2015-2019), then the total observations processed are 85 samples.

In this research, the data analysis methods used are descriptive statistical analysis, data quality tests, hypothesis tests, and intervening tests. Path analysis techniques are used for intervening tests.

In the regression process, there are audit quality variables that become dependent variables as well as independent variables for testing audit opinions going concern. This research regression equation is:

1) Testing variable profitability, liquidity, audit lag, and prior opinion of audit quality, regression equations for this test are:

$$\text{Ln}\left(\frac{KA}{1\text{-}KA}\right) = \alpha + \beta_1(\text{Profit}) + \beta_2\,(\text{Liquid}) + \beta_3(\text{AL}) + \beta_4(\text{PO}) + e_1$$

2) The second test is carried out to see the impact of the quality of the audit on the acceptance of audit opinion going concerns. The regression equations of this test are:

$$\text{Ln}\left(\frac{OAGC}{1 - OAGC}\right) = \alpha + \beta_5(\text{KA}) + e_2$$

3) The third test is carried out to test the variables of profitability, liquidity, audit lag, and prior opinion on the receipt of audit opinion going concern. The test regression equation is as follows:

$$\text{Ln}\left(\frac{OAGC}{1 - OAGC}\right) = \alpha + \beta_6(\text{Profit}) + \beta_7\,(\text{Liquid}) + \beta_8(\text{AL}) + \beta_9(\text{PO}) + e_3$$

Information:

Profit = Profitability Liquid = Liquidity AL = Audit Lag

PO = Prior Opinion KA = Audit Quality

OAGC = Audit Opinion Going Concern α = Constant

β_1- β_9 = Regression coefficient e_1- e_3 = Residual error

RESULTS AND DISCUSSION

Descriptive Statistical Results

Descriptive statistical analysis is performed to determine the maximum, mean, minimum, and standard deviation values of each variable. Descriptive statistic results are presented as follows.

Table 1. Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Profitability	85	-39,18	9,94	-2,2012	7,75588
Liquidity	85	0,09	6,51	1,7136	1,61004

Audit Lag	85	66	191	92,84	22,703
PO	85	0	1	0,24	0,427
OAGC	85	0	1	0,24	0,427
KA	85	0	1	0,28	0,453

Sumber: Data Processed in 2021

The results of the descriptive statistics, namely, for the profitability variable in the study obtained a mean value of -2.20 and a standard deviation of 7.75. The data showed that in the research period, most textile and garment sector manufacturing companies became business sectors that did not promise profits, this was because the majority of textile and garment companies suffered losses.

The lowest profitability value was experienced by PT Panasia Indo Resources Tbk with a loss of 39.18% in the 2018 financial year. While the company that achieved the highest profitability was PT Eratex Djaja Tbk which was able to record a profit of 9.94% in 2015. For liquidity variables, a mean value of 1.71 and a standard deviation of 1.61 is obtained, while for the minimum value of the liquidity variable of 0.09 reported by PT Panasia Indo Resources Tbk in 2019, for the maximum value of the liquidity variable of 6.51 reported by PT Pan Brothers Tbk. This indicates if the majority of the company is in a safe condition in paying off its short-term obligations.

Then for the audit variable lag, the mean value is 92.84, the standard deviation is 22.70, 66 days for the minimum value while 191 days is the maximum value. This result illustrates that the majority of companies have a fairly long audit lag in the audit process with an average value of more than 90 days.

The prior opinion variable gets a mean value f 0.24 and a standard deviation of 0.42. The audit quality variable gets a mean value of 0.28 and 0.45 for the standard deviation result. This can be interpreted if in the observation period the majority of textile and garment companies use audit services from KAP non-Big Four because in that period textile and garment companies tend to experience losses, so companies will do more effective and efficient of expenditure not least in the budget of audit services used.

For the opinion variable audit going concern obtains a mean value of 0.24 and a standard deviation value of 0.42. This means that only a small percentage of textile and garment companies receive audit opinions and the majority of companies are still considered eligible to continue their operations in the future even though many companies experience financial problems that tend to suffer losses, this is evident from the audit opinion going concern. Given by auditors only to a small percentage of companies that are considered unable to overcome their financial problems.

Overall Model Testing

The overall test of the model is used to see whether or not the model is hypothesized with the data. The trick is to compare the values between -2 Log-Likelihood (-2LogL) beginning and end, if there is a decrease then this indicates a better regression model (Ghozali, 2018). Here are the results of the overall test of the fit model:

Table 2. Model Overall Test (Overall Model Fit)

Iterations		-2 Log likelihood	Coefficients					
			Constant	Profitability	Liquidity	Audit Lag	PO	KA
Step 1	1	38,319	-2,813	-0,068	-0,043	0,014	2,046	-0,349
	2	24,700	-4,811	-0,149	-0,075	0,028	2,610	-0,715
	3	19,741	-7,130	-0,222	-0,119	0,047	3,141	-1,187
	4	17,933	-9,735	-0,278	-0,202	0,072	3,635	-1,814
	5	17,458	-11,803	-0,321	-0,269	0,091	4,053	-2,347
	6	17,411	-12,676	-0,341	-0,293	0,099	4,254	-2,555
	7	17,410	-12,795	-0,343	-0,295	0,100	4,284	-2,578
	8	17,410	-12,797	-0,344	-0,295	0,100	4,285	-2,578
	9	17,410	-12,797	-0,344	-0,295	0,100	4,285	-2,578
Initial -2 Log Likelihood: 92,751								

Source: Data Processed in 2021

Based on table 2 shows the value of -2 Log-Likelihood (-2LogL) dropped to 17,410 from the initial value of 92,751 after the inclusion of four independent variables and intervening variables, this indicates a better regression model and the assumed model also matches the data.

Regression Model Feasibility Testing

The chi-square values on Hosmer and Lemeshow's tables are used to assess the feasibility of regression models. This test is to see the null hypothesis, and whether the empirical data is consistent with the regression model in the study (the model is no different from the data, hence the fit model) (Ghozali, 2018). Test results are presented in the following table:

Table 3. Regression Model Feasibility Test

Step	Chi-square	df	Sig.
1	0,286	7	1,000

Source: Data Processed in 2021

The data resulted in a Chi-Square value of 0.286 and a significance value of 1,000. The significance value obtained was > 0.05 (>5%), which means that H0 cannot be rejected. This indicates if the regression model is suitable to be used as a model to predict observations in research.

Determination Coefficient Testing (Nagelkerke R Square)

Here is a table to see how much the determination coefficient value of the logistic regression model is:

Table 4. Determination Coefficient Test

Step	-2 Logg likelihood	Cox & Snell R Square	Nagelkerke R Square
10	17,410[a]	0,588	0,885

Source: Data Processed in 2021

The Nagelkerker R Square value obtained in this study was 0.885 which means 88.5% of the variability of bound variables is described by the free variable and the remaining 11.5% is explained by other variables not included in the research model.

Multicollinearity Testing

Multicollinearity testing aims to test correlations between free variables on regression models (Ghozali, 2018). Regression models are considered good if there is no evidence of a strong correlation between independent variables. Multicollinearity testing uses a correlation matrix between independent variables. The following table is the results of the multicoloniality test:

Table 5. Multicollinearity Correlation Matrix Test

		Constant	Profitability	Liquidity	Audit Lag	PO	KA
Step 1	Constant	1,000	,483	,178	-,955	-,663	,271
	Profitability	,483	1,000	-,245	-,344	-,252	,632
	Liquidity	,178	-,245	1,000	-,375	-,107	-,193
	Audit Lag	-,955	-,344	-,375	1,000	,532	-,280
	PO	-,663	-,252	-,107	,532	1,000	,123
	KA	,271	,632	-,193	-,280	,123	1,000

Source: Data Processed in 2021

Prediction Accuracy Testing

Classification matrices are used to predict the probability of a company getting an audit opinion going concern, as well as to show the strength of a regression model. Here is a table of prediction accuracy tests:

Table 6. Classification Matrix

Classification Table[a,b]					
Observed			**Predicted**		
			OAGC		**Percentage**
			Non-GC	**GC**	**Correct**
Step 0	OAGC	Non-Going Concern	65	0	100,0
		Going Concern	20	0	,0
	Overall Percentage				**76,5**

Source: Data Processed in 2021

Judging from the table, the overall predictive strength of the regression model is 76.5%. This means that the logistics model in this study has a high enough accuracy value to predict audit opinions going concerns in textile companies and garments listed on the Indonesia Stock Exchange.

Logistic Regression Coefficient Testing

In this research, the hypothesis test is divided into several phases of testing. The first phase in tables 7 and 8 test the variables of profitability, liquidity, audit lag, and prior opinion on audit quality, the second phase in table 9 assesses the impact of audit quality on the receipt of audit opinions going concern, then the third phase is trudgable 10 and 11 to test dependent variables against independent variables partially and simultaneously. Here is a table of SPSS data processing results:

Table 7. Variable Partial Audit Quality Logistics Regression Coefficient Test in the Equation

		B	S.E.	Wald	Df	Sig.	Exp(B)
Step 1[a]	Profitability	-,043	,045	,945	1	,331	,958
	Liquidity	,001	,166	,000	1	,995	1,001
	Audit Lag	,004	,017	,053	1	,817	1,004
	PO	-2,948	1,312	5,047	1	,025	,052
	Constant	-,946	1,444	,429	1	,513	,388

Source: Data Processed in 2021

The models resulting from the results of the logistic regression coefficient test are:

$$\mathbf{Ln\ (\underline{KA}) = -0.945 - 0.043\ (Profit) + 0.001\ (Liquid) + 0.004\ (AL) - 2{,}948\ (PO) + \textit{e}}$$
$$\mathbf{1 - KA}$$

Table 8. Simultaneous Audit Quality Logistic Regression Coefficient Test

Omnibus Tests of Model Coefficients				
		Chi-square	df	Sig.
Step 1	Step	9,839	.4	,043
	Block	9,839	.4	,043
	Model	9,839	.4	,043

Source: Data Processed in 2021

Based on table 8, the sig value on the model is 0.043. The sig value < 5% (0.05) then the results of the simultaneous test (omnibus test) explain if the variables of profitability, liquidity, audit lag, and prior opinion are appropriate regression models where simultaneously the results of all these independent variables can affect the audit quality variables. Then with this H5 is accepted.

Table 9. Going Concern Opinion Logistic Regression Coefficient Test

Variables in the Equation							
		B	**S.E.**	**Wald**	**df**	**Sig.**	**Exp(B)**
Step 1[a]	KA	-2,342	1,058	4,899	1	,027	,096
	Constant	-,793	,276	8,231	1	,004	,452

Source: Data Processed in 2021

The models resulting from the results of the logistic regression coefficient test are:

$$\text{Ln}\left(\frac{OAGC}{1 - OAGC}\right) = -0.793 - 2{,}342\,(KA) + e$$

Table 10. Partial Going Concern Opinion Logistic Regression Coefficient Test

Variables in the Equation							
		B	**S.E.**	**Wald**	**df**	**Sig.**	**Exp(B)**
Step 1[a]	Profitability	-,275	,103	7,216	1	,007	,759
	Liquidity	-,459	,679	,457	1	,499	,632
	Audit Lag	,086	,047	3,400	1	,065	1,090
	PO	4,853	1,636	8,797	1	,003	128,146
	Constant	-11,825	4,916	5,787	1	,016	,000

Source: Data Processed in 2021

The results of the logistic regression coefficient test produce the following models:

$$\text{Ln}\left(\frac{OAGC}{1 - OAGC}\right) = -11{,}825 - 0.275\,(Profit) - 0.459\,(Liquid) + 0.086\,(AL) + 4{,}853\,(PO) + e$$

Table 11. Logistic Regression Coefficient Test Opinion Going Concern Simultaneously

Omnibus Tests of Model Coefficients				
		Chi-square	**df**	**Sig.**
Step 1	Step	73,468	4	,000
	Block	73,468	4	,000
	Model	73,468	4	,000

Source: Data Processed in 2021

In table 11 sig numbers on the model are 0.000. The sig value < 5% (0.000 < 0.05) then the results of the simultaneous test (omnibus test) show that the variables of profitability, liquidity, audit lag, and prior opinion are good regression models where simultaneously all independent variables affect the variables of audit opinion concern going. . This means that $_{H10}$ is accepted.

Hypothesis Testing

From the first research model test, it can be known that profitability gets a significance value of 0.331 which means that profitability does not have a significant influence on audit

quality. H1 was rejected. This finding is not in line with Subekti (2005) in Hasty, et al (2017) who obtained profitability results positively impacting audit quality. This breaks the assumption that only companies with high profitability can use the services of BIG FOUR KAP auditors. However, many of the losers still use the services of KAP Big Four auditors for their companies.

Based on the first research model test, liquidity has a significant value of 0.995 with a β of 1,001, which indicates liquidity has no impact on audit quality. With this H_2 is rejected. Liquidity cannot affect the quality of audits because companies with low liquidity levels will still use audit services with good audit quality.

From the test results above, audit lag has a significant characteristic of 0.817 which means that audit lag has no effect on the quality of the audit. Based on this, H3 is rejected. This result is in line with Herianti & Suryani's research (2016). The time needed in completing an audit on a company cannot be a benchmark of audit quality.

In the test results, prior opinion gets a significance value of < 0.05 with a β -2,948, which means that prior opinion has an influence on the quality of the audit. Then with this H4 is accepted. Prior opinion can be a consideration for auditors in expressing their opinions.

The results of the profitability model test measured using ROA obtained a significance value of 0.007 means that < 0.05 which indicates if profitability has an influence on the acceptance of audit opinion going concern. This means that H6 is accepted. The same results as Kurbani et al. (2019). With higher profitability, the company's performance is considered better, so the tendency to obtain audit opinions will be lower.

In the test results of the liquidity measurement model using the current ratio, the significance value obtained >0.05 so that liquidity has no influence on the acceptance of audit opinion going concern. H7 was rejected. This shows that the smaller the current ratio, the lower the company's ability to meet its short-term obligations. However, the auditor considers not only the entity's ability to fulfill its short-term obligations in providing a going concern opinion but also the entity's ability to fulfill all of its obligations. This finding is in accordance with Anita's research (2017), the high level of liquidity of a company cannot be used as a benchmark to obtain opinions going concern.

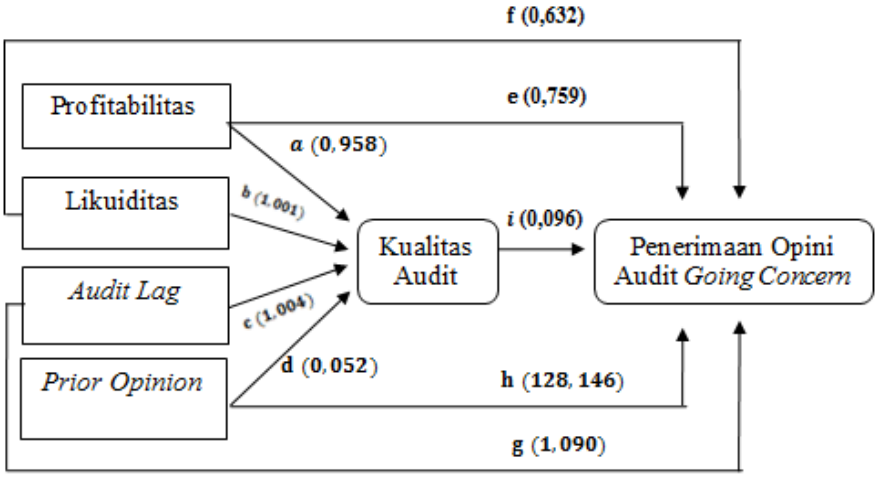
Based on the results of the model test, the lag audit obtained a significance value of 0.065 with a β of 0.086, meaning that the lag audit had no effect on the receipt of the audit going concern opinion. This means that $_{H8}$ is rejected. The length of time it takes for the auditor to conduct an audit cannot be used as a benchmark in the acceptance of audit opinion going concern. A long audit lag is not a guarantee that the entity will obtain an audit opinion going concern, nor is it an indication of a going concern problem for the audited entity. These results are in accordance with Safitri's research (2017).

In the test results, prior opinion has a significance value of < 0.05 and β 4,853 which means that prior opinion affects the acceptance of audit opinion going concern. H9 is accepted. Similar results from Risamasu & Christiawan (2017). The prior opinion is important for auditors in considering to provide audit opinions going concern, this is because if in the previous year the auditee received an audit opinion going concern and in the current year there are no effective measures to improve the situation, the possibility to receive an audit opinion going concern again will be higher.

Based on the results of the model test, the audit quality obtained a significance value of 0.027 and β -2,342, this means that the quality of the audit can have an impact on the acceptance of audit opinion going concern. H11 is accepted. Large or good quality auditors tend to be very careful in parsing audit opinions going concerns. Similar results in Krissindiastuti & Rasmini research (2016).

Path Analysis Testing

Path analysis is also called the use of regression analysis to estimate the quality of relationships between predetermined variables based on theory (Ghozali, 2018). This path analysis technique is used to determine the direct or indirect influence of related variables. Calculating from the results of path analysis, the result is:



Source: Data Processed in 2021

Figure 2. Path Analysis

Table 12. Path Analysis Calculation

Variable	Indirect Influence	Direct Influence
Profitability	0,958 x 0,096 = **0,092**	**0,759**
Liquidity	1,001 x 0,096 = **0,096**	**0,632**
Audit Lag	1,004 x 0,096 = **0,096**	**1,09**
Prior Opinion	0,052 x 0,096 = **0,005**	**128,146**

Source: Data Processed in 2021

Based on the table shows that the audit quality is not able to mediate the four independent variables, namely profitability, liquidity, audit lag, and prior opinion of dependent variables. This can be seen from the coefficient value (β) of indirect influence of all independent variables smaller than the coefficient (β) of direct influence.

From the presentation of the details of the analysis of the above path can be concluded the value between indirect influence (PTL) and direct influence (PL) is:

PTL = (to x i) + (b x i) + (c x i) + (d x i)

= (0,958 x 0,096) + (1,001 x 0,096) + (1,004 x 0,096) + (0,052 x 0,096)

= 0,289

PL = (e + f + g + h)

= (0,759 + 0,632 + 1,090 + 128,146)

= 130,627

Based on the results of the calculation above, it can be seen that the beta value (β) of the Indirect Influence (PTL) is smaller than the beta value (β) of Direct Influence (PL) (PTL < PL), it can be concluded if the audit quality variables in this study cannot mediate between independent variables, namely profitability, liquidity, audit. lag, and prior opinion with dependent variables, namely the acceptance of audit opinions going concern.

Table 13. Sobel Test Calculation

Variable	Sig.	Information
X1 -> Z -> Y	0,92770203	Not Sig (sobel test)
X2 -> Z -> Y	0,92770954	Not Sig (sobel test)
X3 -> Z -> Y	0,92770139	Not Sig (sobel test)
X4 -> Z -> Y	0,97102686	Not Sig (sobel test)

Source: Data Processed in 2021

Based on the results of the Sobel test calculation in the table above shows that each independent variable has an insignificant value. This explains that the quality of the audit cannot be a mediation variable between variables independent of their dependent variables partially.

CONCLUSION

The results of the logistic regression test show that partially the prior opinion variable can affect the quality of the audit, while the variables of profitability, liquidity, and audit lag cannot affect the quality of the audit. For variable testing of profitability, liquidity, audit lag and prior opinion of audit quality simultaneously have an influence. Partial test results show that profitability and prior opinion variables have an influence on the acceptance of audit opinions going concern, but liquidity variables and audit lag have no effect on audit going concern opinions. Simultaneously variable profitability, liquidity, audit lag, and prior opinion have an influence on the opinion of audit going concern. Logistic regression tests show the quality of audits against audit opinions has a significant influence. The results of the track analysis prove that audit quality variables cannot mediate profitability variables, liquidity, lag audits, as well as prior opinions on audit opinions going concerns in textile and garment companies listed on the Indonesia Stock Exchange for the period 2015-2019.

Therefore, the company is expected to maximize its performance and products so that the company can continue to grow and the expected financial statements also remain stable. One of the things that can have an impact on audit opinion going concern is profitability and prior opinion (audit opinion of the previous year), then the company must take effective steps in accordance with the company's conditions in order to maintain its business continuity properly.

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