

**THE EFFECT OF AUDIT REPORT LAG, AUDIT SWITCHING, DEBT DEFAULT,  
AND COMPANY GROWTH ON AUDIT OPINION GOING CONCERN  
(EMPIRICAL STUDY ON INDUSTRIAL COMPANIES LISTED ON THE IDX IN  
2019-2023)**

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**ABSTRACT**

*This study aims to determine the Effect of Audit Report Lag, Audit Switching, Debt Default and Company Growth on Audit Opinion Going concern in Industrial Sector Manufacturing Companies listed on the Indonesia Stock Exchange (IDX) in 2019-2023. A sample of 26 companies multiplied by 5 years into 130 research samples, using the purposive sampling method. The data analysis technique uses the logistic regression analysis method. The results of this study show that audit hassle lag, debt default and company growth have a positive effect on audit opinions going concern. Meanwhile, switching audits have no effect on the opinion of going concern audits.*

**Keywords:** Audit Report Lag, Audit Switching, Debt Default, Company Growth, Audit Opinion Going Concern.

**A. Introduction**

The success of a company in maintaining the trust of investors can be evidenced by the number of investors who have invested their funds in the company. To attract investors, good financial statements are needed. Financial statements are very important for investors, it is important to know the company's financial position in good or bad condition, so that investors can consider whether to continue investing or vice versa. For creditors, financial position statements are very important to make decisions to finance the company's operations or the possibility of the company's default. For financial statement management, it is a form of responsibility by the company's management to the company owner in the management of his business (Fachrezi, 2022).

To gain the trust of investors to fund the company, it is necessary to have an external party who checks the correctness of the financial statements. An independent auditor

is needed to examine the company's financial statements. The auditor's independence must have auditor knowledge, and work experience, and be impartial and report the results based on the available evidence. Auditors are required to be independent both physically and mentally in carrying out audit work and providing objective audit opinions (Ilhamsyah et al., 2020).

The phenomenon of going concern has recently occurred in Indonesia. Sourced from the Bisnis.com website (2020), April 2020 PT Bursa Efek Indonesia announced the potential delisting or delisting of shares of PT Triwira Insanlestari Tbk and PT Jakarta Kyoei Steel Works Tbk. Information disclosure on the Indonesia Stock Exchange (IDX) The stock exchange authority explained that the stock exchange can delist the shares of listed companies with two conditions.

First, experiencing conditions or events that significantly negatively affect the audit opinion of going concern are recorded both

financially and legally. In addition, the company's going concern status is listed as a public company that cannot show adequate recovery. The factors that affect delisting are, not meeting the minimum financial standards set by the stock exchange, not submitting financial statements, not seeing running business activities, and the company's continuous loss-making situation.

Second, the company's shares are listed as a result of the suspension in the regular market and the cash market are only traded in the negotiation market for at least the last 24 months. Regular markets are markets where stock transactions are carried out continuously during trading hours. Meanwhile, the cash market is a market used to resolve the failure of exchange members to fulfill their obligations in the regular market and negotiation market. With these considerations, the IDX announced that PT Triwira Insanlestari (TRIL) and Jakarta Kyoeil Steel Works (JKSW) have been suspended for 12 months and the suspension period will reach 24 months on May 2, 2021.

JKSW management reported that the company stopped production until the first quarter of 2020. The steel producer carried out efficiency actions and maintained other opinions from land asset leases to maintain going concerns (Pratomo, 2020). Companies that do not have good financial statements will suffer a lot of losses. It is important to note well to avoid losses, knowing that the income received is really in accordance with the costs that have been incurred for production (Utami, 2022).

The formulation of the problem in this study seeks to provide empirical evidence related to the influence of audit report lag,

audit switching, debt default and company growth on audit opinion going concern. It is hoped that the results of this research can be useful, especially for investors so that they become information in consideration for investing their funds in the company. For companies, they can find out the factors that affect the going concern audit opinion, and provide significant theoretical benefits to the going concern audit opinion. In addition, for academics and literature, it is hoped that this research can be used as a reference material to be used as a reference material that is further refined in this research that has a connection to the topic of this research.

## B. RESEARCH METHOD

This study is a descriptive statistical research with a quantitative approach, the population in this study is industrial sector companies listed on the Indonesia Stock Exchange in 2019-2023 of which there are 63 companies. The number of companies sampled in this study is 26 companies with a research period of 5 years with a total sample of 130 research samples, using the purposive sampling method. The data analysis technique uses the logistic regression analysis method.

## C. RESULTS AND DISCUSSION

### RESULT

#### a. Descriptive Statistics

Table 1  
Descriptive Statistical Test Results  
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Report Lag	130	33	181	95.48	30.575
Audit Switching	130	0	1	.18	.396
Debt Default	130	0	1	.07	.255
Company Growth	130	8711697	1971415802	65804981.78	37475220.08
		41.00		.92	.150
Audit Opinion going Concern	130	0	1	.08	.268
Valid N (listwise)	130				

Source: SPSS Processing Data Version 25 (2024)

Variable Audit Report Lag (X1)

The maximum value obtained was 181 and the drinking value was 33. With an

average score of 95.48, which means that the company's average when experiencing an audit report lag is 95 days, and a standard deviation of 30.373. Thus, it can be concluded that the attached data is variable data, this is because the standard deviation has a small difference from the mean value. Variable Audit Switching (X2) the mean value or average value has a value of 0.19 which explains the company that changed auditors by 19%, with a standard deviation of 0.396 greater than the average value which shows that the relative data is smaller or less varied. Variable Debt Default (X3) an average value of 0.07 which explains companies that experience negative equity of 7% with a standard deviation of 0.255 greater than the average value which shows that the data is relatively smaller or less varied. The Company Growth Variable (X4) had the highest value of 1.971415602 and the lowest value of -0.8711697410. With an average value of 0.63804981.77 which explains the income ratio of 63% and a standard deviation of 0.3747522201 is smaller than the average value which means the data varies. Audit Opinion Variables Going Concern (Y) the lowest score of 0 and the highest value of 1, followed by an average value of 0.08, namely companies that received a going concern audit opinion of 8% with a standard deviation of 0.268 greater than the average value which means that the data is relatively small or less varied.

## Logistic Regression

Logistic regression analysis was carried out to see whether the probability of the occurrence of dependent variables was able to be predicted by the independent variables. This analysis also does not use the assumption of normality and ignores heteroscedasticity (Ghozali, 2015).

### 1) Overall Model Fit Test Results

This test was carried out by comparing between -2Log Likelihood (-2LL) at the beginning (Block Number = 0) and the nil -2Log Likelihood (-2LL) at the end (Block Number = 1). If there is a decrease in the value of -2LL between the initial block and the nil of the last block of -2LL, this indicates that the regression model is working well and is acceptable. However, if there is no decrease in value, this shows that the regression model is not performing well. The test results are in tables 2 and 3

**Table 2**  
Iteration History (number block 0)  
Iteration History<sup>obs</sup>

Iteration	-2 Log Likelihood	Coefficients Constant
Step 0		
1	77.780	-1.692
2	70.878	-2.291
3	70.511	-2.410
4	70.509	-2.485
5	70.509	-2.485

**Table 3**  
**-2 Likelihood Value (-2End)**  
**Iteration History<sup>a,b,c,d</sup>**

Iteration	-2 Log likelihood	Coefficients				
		Constant	ARL	SW	DD	PP
Step 1	67.386	-2.698	.010	-.290	.987	.000
1 2	52.820	-4.595	.022	-.758	1.543	.000
3	49.055	-6.024	.031	-1.464	1.980	.000
4	48.245	-6.669	.035	-2.358	2.236	.000
5	48.042	-6.785	.036	-3.349	2.285	.000
6	47.971	-6.790	.036	-4.354	2.286	.000
7	47.944	-6.790	.036	-5.356	2.286	.000
8	47.935	-6.790	.036	-6.356	2.286	.000
9	47.931	-6.790	.036	-7.357	2.286	.000
10	47.930	-6.790	.036	-8.357	2.286	.000
11	47.930	-6.790	.036	-9.357	2.286	.000
12	47.929	-6.790	.036	-10.357	2.286	.000
13	47.929	-6.790	.036	-11.357	2.286	.000
14	47.929	-6.790	.036	-12.357	2.286	.000
15	47.929	-6.790	.036	-13.357	2.286	.000
16	47.929	-6.790	.036	-14.357	2.286	.000
17	47.929	-6.790	.036	-15.357	2.286	.000
18	47.929	-6.790	.036	-16.357	2.286	.000
19	47.929	-6.790	.036	-17.357	2.286	.000
20	47.929	-6.790	.036	-18.357	2.286	.000

The results show that there is a decrease in the value between table 2 and table 3, which shows that the hypothesized model fits with the data, so that the model is able to predict the existence of an audit opinion going concern.

## 2) Data Model Feasibility Test

This study uses a feasibility test of the homes and lomeshow model

with a homes and lomeshow value criterion  $< 0.05$ , which shows that the model cannot determine the observation value. While homes and lomeshows  $> 0.05$ , this shows that the model can accurately predict the value of the data.

**Table 4**  
**Praising the feasibility of the model**  
**Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	4.243	8	.835

The results show a significant value of 0.835 which means more than 0.05, which means that the data is worthy of analysis using logistic regression, and the data is able to predict the observation value.

## 3) Classification Matrix

This table will show the strength of the regression model prediction in predicting the likelihood of getting a going concern opinion in industrial sector companies during 2019-2023.

**Table 5**  
**Classification Matrix**

		Predicted		
		OGC		Percentage
		Observed	Opini Non Going Concern	Opini Going Concern
Step	OGC	Opini Non Going Concern (0)	119	1 99.2
1		Opini Going Concern (1)	9	1 10.0
		Overall Percentage		92.3

Sumber: data diolah SPSS, 2024

The prediction of companies that did not receive a Going Concern audit opinion (code 0) was 120 companies, while the observation results were 119, so the accuracy of the classification was 99.2% (119/120). Meanwhile, there are 10 companies that received an audit

opinion of going concern (code 1), while the observation results were only 1, so the accuracy of classification was 10% (1/10) or the overall accuracy of classification was 92.3%.

### b. Logistic Regression Analysis

Table 6 Logistics Regression Test Results Variables in the Equation						
	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1: Audit Report Lag	.036	.012	8.972	1	.003	1.03
Audit Switching	-18.357	7634.965	.000	1	.998	.00
Debt Default	2.286	1.103	4.297	1	.038	9.83
Pertumbuhan Pemasaran	.000	.000	4.881	1	.027	1.00
Constant	-6.790	1.627	17.424	1	.000	.00

Sumber: data diolah SPSS, 2024

From the output results, the parameter estimation value is based on variables in the equation with the following model:

$$\text{Ln} = \text{GC} - \text{GC} = -6,790 + 0.036 \text{ X1} - 18,357 \text{ X2} + 2,286 \text{ X3} + 0,000 \text{ X4} + e$$

### c. Hypothesis

#### Wald Test Result (t)

Determine whether the model in the t-test affects the relationship between independent and dependent variables by examining the significant values in the model variables in the equation table. If the sig value < 0.05, then the independent variable has an effect on the dependent variable.

Table 7 Wald Test Variables in the Equation						
	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1: Audit Report Lag	.036	.012	8.972	1	.003	1.037
Audit Switching	-18.357	7634.965	.000	1	.998	.000
Debt Default	2.286	1.103	4.297	1	.038	9.839
Pertumbuhan Pemasaran	.000	.000	4.881	1	.027	1.000
Constant	-6.790	1.627	17.424	1	.000	.001

Sumber: data diolah SPSS, 2024

### d. Coefficient of Determination (R2)

In logistic regression testing, Nagelker's R2 statistics were used to measure the ability of the logistic regression model to adjust the data. Nagelker's R Square was a modification of the Cox and Snell's R Square

coefficient to ensure that the value varied from 0 to 1.

Table 8  
Coefficient of Determination

Step	Model Summary		
	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	47.929 <sup>a</sup>	.159	.381

Sumber: data diolah SPSS, 2024

Based on the results of Nagelker's R Square R2 value in table 4.8 of 0.381 which means that the level of influence is 38.1% by the variables of audit report lag, audit switching, debt default and company growth in industrial sector companies listed on the IDX in 2019-2923, and the rest explained by other variables not included in this study is 61.9%.

## DISCUSSION

### 1. The Effect of Audit Report Lag on Audit Opinion Going Concern

The audit report lag variable (X1) had the result of the wald test (t) count greater than the ttable (8.972 > 1.979) and the significance level of 0.003 was less than 0.05. The t-value of 8.972 which indicates a positive direction means that the audit report lag has a positive effect on the audit opinion going concern, so it can be concluded that the hypothesis is accepted. Because in accordance with the hypothesis that has been formulated, namely the audit report lag has a positive effect on the opinion of the going concern audit. The results of this study are in line with the signalling theory, the emphasis on time period in audit report lag plays an important role in the timely presentation of financial statements. Companies that receive a going concern audit opinion require a

longer audit time than companies that receive an audit without qualifications. The longer the time span for completing audit work, the higher the company's audit opinion going concern. This research is in line with research conducted by Margaretha & Hutabarat (2022), Syabania & Fachriyah (2021), Haalisa & Inayati (2021), and Purba & Silaban (2023). Audit report lag has a positive effect on audit opinion going concern.

## 2. The Effect of Switching Audit on Going Concern Audit Opinion

The variable of audit switching has the result of the wald test (t) calculated smaller than the table ( $0.000 < 1.979$ ) and the significance level of 0.998 is greater than 0.05, meaning that the Audit Switching has no influence on the opinion of audit going concern. The t-value of 0.000 indicates a positive direction, then it can be concluded that the hypothesis is rejected. Because it is not in accordance with the hypothesis that has been formulated, namely that switching audits have a negative effect on the opinion of going concern audits. The results of this study are not in line with the signalling theory because management's efforts to avoid the audit opinion of going concern with switching audits have no effect. This is supported by the research of Vania & Nurbaiti (2022), Septiana & Diana (2019), Wijoyo & Simbolon (2022) and Putra & Annisa, (2024) found that Switching Auditors did not have a significant effect on going concern audit opinions.

## 3. The Effect of Debt Default on Going Concern Audit Opinion

The default debt variable had the result of the wald (t) test calculated greater than the ttable ( $4.297 > 1.979$ ) and the significance level of 0.038 was less than 0.05. The t-value of 4.297 indicates a positive direction, meaning that debt default has a positive effect on the audit opinion of going concern, so it can be concluded that the hypothesis is accepted. Because in accordance with the hypothesis formulated, namely debt default has a positive effect on the audit opinion going concern. The results of this study are in line with the signalling theory because when a company has high debts, the cash in the company will be directed to cover the debts owned by the company whose impact will interfere with the survival of the company. And when a company struggles to meet its debts, the auditor will grant a Default status to the company. This research is also in line with the research of Sakti, (2022), Munzir et al., (2023), and Nababan & Nurbaiti (2023) found that significant results mean that debt default has an effect on audit opinion going concern.

## 4. The Effect of Company Growth on Going Concern Audit Opinion

The company's growth variable had the results of the wald (t) test calculated greater than the ttable ( $4.881 > 1.979$ ) and the significance level of 0.027 was smaller than 0.05 (5%). The t-value of 4.881 indicates a positive direction, meaning that the company's growth has a positive effect on the audit

opinion going concern, so it can be concluded that the hypothesis is rejected. Because it is not in accordance with the hypothesis formulated, namely that company growth has a negative effect on audit opinions going concern. The results of the study are in line with the signalling theory because the higher the company's sales growth ratio, the less likely the auditor is to issue an audit opinion of going concern, and vice versa when the growth ratio is low, the greater the auditor will issue an audit opinion of going concern. The results of this study are also in line with Puspamarta & Mundiroh, (2023), Pratiwi & Lim, (2019), and Al et al., (2020), finding that the results of company growth have a positive effect on the audit opinion of going concern.

## CONCLUSIONS AND SUGGESTIONS

### Conclusion

As a result of several tests and analyses carried out, the conclusion obtained is that audit report lag, debt default, company growth have a positive and significant effect on audit opinion going concern. Switching audits have no effect on the going concern audit opinion.

### Suggestion

The next researcher is expected to use other types of industries listed on the Indonesia Stock Exchange so that the number of company data used as a sample is larger. It is recommended that the researcher then use other variables whose measures are other than dummy variables so that some of the data obtained are not homogeneous.

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