The Effect of KAP Reputation, Company Growth, Leverage, Company Size on Going Concern Audits, Empirical Studies of Basic and Chemical Industries listed on the Indonesia Stock Exchange for the 2015-2020 Period

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ABSTRACT: Primary and chemical industries, mainly cement, had a 2.2% fall in net profit to Rp3.14 trillion. This research examines the impact of KAP reports on corporate growth, audit pressure, firm size, and the Indonesia Stock Exchange's chemical sector fundamentals for 2015-2020. The quantitative method uses test results and logistic regression. Their quantitative study. Explains quantitative research. This examination covers 75 industrial and chemical businesses listed on the Indonesia Stock Exchange for 2015-2020. This model has 26. Logistic regression analyzes the data. The research shows the KAP report affects the Audit Concern Proceeding (empirical study of introductory and industrial chemistry listed on the Indonesia Stock Exchange for the 2015-2020 period). Group expansion does not influence the Concern Audit (Empirical Study on Basic and Chemical Industries on the Indonesia Stock Exchange). 2015-20). Going Concern Audit denies leverage (Empirical Studies on Basic and Chemical Industries on the Indonesia Stock Exchange reviewed for 2015-2020). They are going Concern Audit group size wrong (Empirical Studies on Basic and Chemical Industries listed on the Exchange). Indonesia 2015-2020 KAP reports, firm growth, leverage, and size impact audit concern (Empirical Study of Basic and Chemical Industries listed on the Indonesia Stock Exchange 2015-2020 Period).

KEYWORDS: KAP Reputation, Company Growth, Leverage, Company Size, Awareness of Audit Reporting

I. INTRODUCTION

BACKGROUND

A company's management in this age of globalization must compete and make the appropriate choices for the business to continue (which is an ongoing worry) and to be responsible to its shareholders. The annual report is one of the components that may be used to control the decision-making process about the company and investments. Financial reports are vital for internal and external users in making choices. The firm's financial statements are supposed to offer accurate information on the status of the business for the benefit of the hostages and the creditors. The responsibility between the public administration and community owners is reflected in the economy. The Stock Market Supervisory Agency requires all companies who want to participate in the capital market to submit their financial reports (BAPEPAM).

Researchers are concerned about firms in the primary and chemical industries because Semen Indonesia, PT Indocement Tunggal Prakarsa Tbk (INTP) also witnessed a decline in net profit of 2.2 percent, bringing it down to Rp3.14 trillion. This is the result of a decrease in the company's income of 12 percent, which brought it down from the previous level of Rp12.88 trillion to Rp11.34 trillion (Jakarta, CNN Indonesia).

The report from the public accounting firm is directly tied to the going concern evaluation, which raises concerns about the company (KAP). However, the auditor will maintain their objectivity throughout the decision-making process; if the auditor encounters challenges in maintaining their operations, the results of the audit decisions will still be issued by the auditor, even though the auditor is in four KAPs that are not among the big four. KAP reports or reports from your place of employment.

Compared to the firm's performance in prior years, growth indicates that the company achieved a higher sales volume. The fact that the company's sales have been going up is a good sign that its operations are running well. Increased sales will allow businesses to boost their earnings and maintain their current level of profitability (going concern). Auditors seldom provide their judgments about a firm's sustainability since companies that see good development in sales is more likely to be able to sustain their operations.

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The sales growth of this sector declined by 15 percent during October 2020, while PT Indocement Tungggal Prakarsa Tbk (INTP) witnessed a fall in cement sales of 11.5 percent. (http://www.m.bisnis.com/, November 10, 2020) Compared to 2019, INTP's domestic sales volume of cement and clinker came in at 16.926 million tons, which is 1.9 million tons less and represents a decrease of 10.1 percent. The fall in sales volume affected the company's net income, which went down. This is because of the decreased average selling price of the goods (www.emitennews.com).

Firms that have excessive leverage may lead companies to collapse. Thus independent auditors give audit views on their company continuity. If the corporation has tremendous power, it will likely have significant debt. This will put the corporation in a more precarious position, particularly regarding its debt and the interest payments it must make. Businesses with substantial debt are more likely to get into financial trouble. This will indirectly create issues on the auditor's side, questioning the company's business continuity capabilities. It is the auditor's responsibility, who operates as a neutral third party, to verify the company's financial statements as well as the business continuity of the organization. This ensures that readers of financial statements do not erroneously arrive at conclusions.

Primary and chemical industries are also represented here, along with major and minor businesses. In most cases, large companies have assets that may be used as collateral for loans made to smaller firms. Therefore, the auditor is more likely to provide a concerned opinion on a smaller firm when the company is smaller. On the other hand, the bigger the company, the less probable it is to get a going concern audit opinion. This is because the going concern opinion is often more required for smaller firms to guarantee the organization's continuation.

Based on the previous background, it can be discussed in more depth with the title "The Effect of KAP Reputation, Company Growth, Leverage, Company Size on Going Concern Audits, Empirical Studies of Basic and Chemical Industries listed on the Indonesia Stock Exchange for the 2015-2020 Period".

LITERATURE REVIEW

1. EFFECT OF KAP'S REPUTATION ON-GOING CONCERN AUDIT OPINION

KAPs with a more substantial reputation are more likely to provide a going concern audit opinion, as stated by Zulfikar and Syafruddin (2013:4). Because the standings of the four smaller KAPs are lower than those of the four biggest KAPs, the quality of the audits they offer will likewise be down.

2. THE EFFECT OF COMPANY GROWTH ON-GOING CONCERN AUDIT

According to Saifudin and Trisnawati (2016: 593), high sales growth is not a guarantee that auditees will not acquire an opinion on the continuation of their firm. For example, suppose significant sales growth influences production costs, and the parent business posts a rise in profit. In that case, the subsidiary's revenue will also increase, impacting the parent firm's operational expenses.

3. EFFECT OF LEVERAGE ON-GOING CONCERN AUDIT

According to Saifudin and Trisnawati (2016: 593), a high credit rating might affect the organization's financial state. When the solvency ratio is larger, the firm's financial performance is worse, making it difficult to predict whether or not the company will be profitable. Therefore, this is a chance for the firm to get an opinion on whether or not it will continue as a going concern.

4. EFFECT OF COMPANY SIZE ON-GOING CONCERN AUDIT

According to Saifudin and Trisnawati (2016: 592), big businesses will be better positioned to solve the financial challenges they are now experiencing and keep their company profitability intact.

II. RESEARCH METHODOLOGY
RESEARCH METHODS

The quantitative technique comprises the search outcomes of calculations that were put through the traditional assumption test and the logistic regression. Method of doing quantitative research. This particular kind of descriptive and quantitative research. The relationship between the two phenomena is the focus of this investigation.

POPULATION AND SAMPLE

According to Morissan (2014:109), the term "population" may refer to a collection of persons, variables, ideas, or occurrences. Basic and Chemical Industries Listed on the Indonesia Stock Exchange from 2015 to 2020. There are 75 people in this demographic.

The sample is a segment of the population that reflects the entire representative population, as stated by Morissan (2014:109)—taking an example using the approach of purposive sampling.

"Purposive sampling" is defined as "sampling that is done based on certain criteria set by the researcher so that only members of the population who meet these criteria are taken as members of the research sample," as stated by Suryadi et al. (2019: 165).

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According to this definition, "purposive sampling" refers to "sampling that is done based on specific criteria set by the researcher so that only

A selection of 26 companies in the Basic and Chemical Industries listed on the Indonesia Stock Exchange for 2015-2020. Table 2.1 contains examples of criteria that may be used:

Table 2. 1 Research Sample

Numb	Criteria	Number of Samples
1.	Basic and Chemical Industries listed on the Indonesia Stock Exchange for the 2015-2020 period.	75
2.	Basic and Chemical Industries that have not been listed on the Indonesia Stock Exchange during the 2015-2020 period.	(16)
3	Basic and Chemical Industries that have negative profits for the 2015-2020 period in a row.	(33)
	Total sample	26
Total sample (6 x 26 companies)		156

Source: www.idx.co.id

DATA COLLECTION TECHNIQUE

The data collection technique used is the documentation for research data. According to Sujarweni (2014: 75), "document analysis is more directed at concrete evidence. With this instrument, we are invited to analyze the contents of the documents that can support our research".

TYPES AND SOURCES OF RESEARCH DATA

The type of research data used in this research is quantitative data. Sources of research data used secondary data. Secondary data using the primary and chemical industry financial reports.

DATA ANALYSIS TECHNIQUE

The study utilizes the approach of data analysis known as logistic regression. The testing of hypotheses is carried out via multivariate analysis and logistic regression, with the independent variable consisting of a mix of metric and non-metric measures (nominal). The logistic regression model is quite similar to discriminant analysis. The goal of both is to determine whether or not the probability of the occurrence of the dependent variable can be predicted by the independent variable. The dependent variable is represented by the values 0 and 1, and the independent variable can take on any value between 0 and 1. In practice, the equation for the logistic regression model that is used is as follows

$$Ln \frac{AGC}{1 - AGC} = \beta 0 + \beta 1 X1 + \beta 2 X2 + \beta 3 X3 + \beta 4 X4 + \varepsilon$$

Information:

$\beta 0$	= Constant
$\beta 1, \beta 2, \beta 3, \beta 4$	= Variable Coefficient
X1	= KAP's reputation
X2	= Company Growth
X3	= Leverage
X4	= Company Size
$Ln \frac{AGC}{1 - AGC}$	= Audit Going Concern
ε	= Confounding Variable

1. The feasibility of the regression model was assessed using the Hosmer and Lemeshow Goodness of Fit Test. If the statistical value of Hosmer and Lemeshow's Goodness of fit is more significant than 0.05, then the null hypothesis cannot be rejected, meaning that the model can predict the value of the observations, or it can be said that the model can be accepted. It is in accordance with the observation data. 2. Assessing Model Fit

A decrease in the value between the initial -2LL (initial - 2LL function) and the importance of - 2LL in the next step indicates that the hypothesized model fits the data. Log-Likelihood in logistic regression is similar to the notion of "Sum of Square Error" in the regression model, so the decrease in Log-Likelihood indicates the regression model is improving.

3. Assessing the Overall Model (Overall Model Fit). According to Ghozali (2019:328-329), the first step is to assess the model's overall fit to the data. Several statistical tests are given to determine this. The hypotheses to evaluate model fit are: H0: The hypothesized model fits the data

HA: The hypothesized model does not include the data

4. Research Hypothesis Testing A.

Wald's Test (Partial)

According to Ardika and Ekayani (2013: 77), the regression coefficient of each tested variable shows the form of the relationship between the variables. Hypothesis testing compares the significance value (sig) with the error rate (0.05).

B. Omnibus Test (Simultaneous)

According to Anggraini and Suzan (2015: 5), Simultaneous hypothesis testing uses the Omnibus Test of Model Coefficients with a significant level of (α) 5%.

C. Coefficient of Determination (Nagelkerke R Square)

According to Ghozali (2016: 329), Cox and Snell's R Square is a measure that tries to imitate the size of R2 in multiple regression, which is based on the likelihood estimation technique with a maximum value of less than 1 (one) so it is difficult to interpret.

III. RESEARCH RESULTS AND DISCUSSION

RESEARCH RESULTS

Descriptive Statistical Test

The details of descriptive statistics are:

Table Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ReputasiKAP	156	.00	1.00	.3333	.47292
PertumbuhanPenjualan	156	-.60	.54	.0399	.17075
DAR	156	.09	.83	.4325	.19587
UkuranPerusahaan	156	25.86	32.47	28.7104	1.63517
OpiniAuditGoingConcem	156	.00	1.00	.2500	.43441
Valid N (listwise)	156				

Source: Processing Results of SPSS version 25 (2022)

1. KAP reputation min 0.00, max 1.00, mean 0.3333 and std. dev 0.47292.
2. Company growth value min -0.60, max 0.54, mean 0.0399 and std dev 0.17075.
3. Leverage value min 0.09, max 0.83, mean 0.4325 and std dev 0.19587.
4. Company Size min value 25.86, max 32.47, mean 28.7104 and std dev 1.63517.
5. Audit Opinion Going Concern min value 0.00, max 1.00, mean 0.2500 and std dev 0.43441.

Hypothesis testing

The research variable is a dummy, so logistic regression testing is used to test the feasibility of the regression model.

Testing the Feasibility of the Regression Model (Goodness of Fit Test)

To evaluate the feasibility of the regression model used, we can conclude from the Hosmer and Lemeshow test values, which are presented in the following table:

Table Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	7.754	8	.458

Source: Processing Results of SPSS version 25 (2022)

The chi-square value is 7.754 with a sig of 0.458 above 0.05, so this model is said to be fit.

Testing the Overall Model Fit Test

This fit model can be seen based on the probability function. This test is done by looking at the value of the first -2 LL with the second -2 LL in the iteration history table in the search results. The following table will display the results of the first logarithmic probability of -2 in the number block = 0, and the impact of the second logarithmic probability of -2 in the number block = 1 is:

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Table Value -2 log likelihood (-2 LL Block number = 0)

Iteration History[a,b,c]

Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	175.738	-1.000
	2	175.449	-1.096
	3	175.449	-1.099
	4	175.449	-1.099

a. Constant is included in the model.
b. Initial -2 Log Likelihood: 175.449
c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Table Value -2 log likelihood (-2 LL Block number = 1)

IterationHistory[a,b,c,d]

Iteration		-2 Log likelihood	Constant	ReputasiKAP	Coefficients Pertumbuhan Penjualan	DAR	Ukuran Perusahaan
Step 1	1	167.434	1.512	-.653	-1.327	-.229	-.075
	2	165.897	2.261	-.961	-1.839	-.320	-.101
	3	165.873	2.347	-1.016	-1.904	-.331	-.104
	4	165.873	2.348	-1.017	-1.905	-.331	-.104
	5	165.873	2.348	-1.017	-1.905	-.331	-.104

a. Method: Enter
b. Constant is included in the model.
c. Initial -2 Log Likelihood: 175.449
d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

From the table, it can be seen that the value of the first block (Block Number = 0) is 175,738, and from table 3.4, it can be seen that the value of the second block (Block Number = 1) is 167,434. This model shows a decrease in Overall Model Fit at –log-likelihood block number = 0 to –log-likelihood of block number = 1 of 8.304. The decline in likelihood shows that the overall logistic regression model is good.

Coefficient of Determination Test (Nagelkerke R Square)

The coefficient of determination determines how much the dependent variable impacts the dependent variable. The value of Nagelkerke R Square reflects the degree of this influence.

Table Test of the coefficient of determination (Nagelkerke R Square) Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	165.873[a]	.060	.088

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

The value of -2 log-likelihood is 165.873 with Nagelkerke R square 0.088 explaining that going concern audit opinion is influenced independently by 8.8%, and the remaining 91.2% is explained by other factors not examined.

Omnibus Test of Model Coefficient (Simultaneous Test)

The purpose of this test is to determine whether or not all of the independent factors have an influence on the dependent variable at the same time. The testing may be done by comparing the findings of significance (p-value) based on the Omnibus Tests of Model Coefficients outcomes using a significance level of 0.05. **Table Simultaneous Test**

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	9.576	4	.048
	Block	9.576	4	.048
	Model	9.576	4	.048

Source: Processing Results of SPSS version 25 (2022)

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Chi-square is 9.576 with a degree of freedom is four and significance is 0.048, more diminutive than 0.05. It can be concluded that KAP's reputation, company growth, leverage, and firm size affect the Going Concern Audit (Empirical Study of Basic and Chemical Industries listed on the Indonesia Stock Exchange Period 2015-2020).

Individual Test / Regression Coefficient Test (Partial Test)

A table of variables in the equation in the output of the data processing results may be displayed. This allows for the final findings of the research to be determined, as well as for the hypotheses that were developed earlier to be answered:

Table Partial Test – Wald and Logistics Hypothesis Test
Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1[a]	ReputasiKAP	-1.017	.489	4.328	1	.037	.362
	PertumbuhanPenjualan	-1.905	1.161	2.691	1	.101	.149
	DAR	-.331	1.048	.100	1	.752	.718
	UkuranPerusahaan	-.104	.136	.581	1	.446	.901
	Constant	2.348	3.709	.401	1	.527	10.469

a. Variable(s) entered on step 1: ReputasiKAP, PertumbuhanPenjualan, DAR, UkuranPerusahaan.

Logistic regression equation:

$$Ln \frac{AGC}{1 - AGC} = 2{,}348 - 1{,}017 \text{ KAP Reputation} - 1{,}905 \text{ Sales Growth} - 0.331 \text{ DAR} - 0.104 \text{ Company Size}$$

1. The constant 2.348 means that the KAP's Reputation, Company Growth, Leverage, and Company Size are considered zero, so the going concern audit opinion is 2.348.
2. KAP reputation -1.017 means that with each increase in KAP reputation individually, the going concern audit opinion decreases by 1.017. KAP's reputation has a sig of 0.037 below 0.05, so KAP's reputation affects the Going Concern Audit (Empirical Study of Basic and Chemical Industries listed on the Indonesia Stock Exchange 2015-2020 Period).
3. The company's growth -1.905 means that for each increase in the company's growth individually, the going concern audit opinion decreases by 1.905. The company's growth has a sig of 0.101 above 0.05, so the company's growth does not affect the Going Concern Audit (Empirical Study of Basic and Chemical Industries listed on the Indonesia Stock Exchange 2015-2020 Period).
4. Leverage-0.331 means that with each increase in leverage per unit, the going-concern audit opinion decreases by 0.331. Power has a sig of 0.752 above 0.05, so Leverage does not affect the Going Concern Audit (Empirical Study of Basic and Chemical Industries listed on the Indonesia Stock Exchange 2015-2020 Period).
5. Firm Size -0.104 means that with each increase in Company Size individually, the going concern audit opinion decreases by 0.104. Company Size has a sig of 0.446 above 0.05, so Company Size does not affect the Going Concern Audit (Empirical Study of Basic and Chemical Industries listed on the Indonesia Stock Exchange 2015-2020 Period).

DISCUSSION

Effect of KAP's Reputation on Going Concern Audit Opinion

The research results show that the reputation of KAP affects the Going Concern Audit (Empirical Study of Basic and Chemical Industries listed on the Indonesia Stock Exchange for the 2015-2020 Period).

The Effect of Company Growth on Going Concern Audit

The results of the researcher's research show that company growth does not affect the Going Concern Audit (Empirical Study of Basic and Chemical Industries listed on the Indonesia Stock Exchange 2015-2020 Period).

Effect of Leverage on Going Concern Audit

The results of the researcher's research show that Leverage does not affect the Going Concern Audit (Empirical Study of Basic and Chemical Industries listed on the Indonesia Stock Exchange for the 2015-2020 Period).

Effect of Company Size on Going Concern Audit

The results of the researcher's research show that company size does not affect the Going Concern Audit (Empirical Study of Basic and Chemical Industries listed on the Indonesia Stock Exchange for the 2015-2020 Period).

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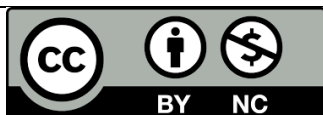
CONCLUSIONS

1. KAP'sKAP reputation affects the Going Concern Audit (Empirical Study of Basic and Chemical Industries listed on the Indonesia Stock Exchange for the 2015-2020 Period).

2. The company's growth does not affect the Going Concern Audit (Empirical Study of Basic and Chemical Industries listed on the Indonesia Stock Exchange for the 2015-2020 Period).

3. Leverage does not affect the Going Concern Audit (Empirical Study of Basic and Chemical Industries listed on the Indonesia Stock Exchange for the 2015-2020 Period).

4. Company size does not affect the Going Concern Audit (Empirical Study of Basic and Chemical Industries listed on the Indonesia Stock Exchange for the 2015-2020 Period).

5. KAP Reputation, Company Growth, Leverage, and Company Size affect Going Concern Audit (Empirical Study of Basic and Chemical Industries listed on the Indonesia Stock Exchange 2015-2020 Period).

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