ANALYSIS OF FINANCIAL PERFORMANCE WITH GOING CONCERN AUDIT OPINION (Empirical Study On Manufacturing Companies Listed On Bei In 2013-2017)

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***Abstract** - This study aims to analyze whether there are differences in company performance in companies that get going concern audit opinions with companies that do not get going concern audit opinions which use debt default, profitability, solvency, and company size variables as measurements to be carried out in this study. The hypothesis proposed is there a difference in company performance between per company that gets a going concern audit opinion and a company that does not get a going concern audit opinion*

This study uses two samples: 8 manufacturing companies listed on the Indonesia Stock Exchange 2013-2017 who get going concern audit opinions and 40 manufacturing companies listed on the 2013-2017 BEI companies that do not get going concern audit opinions. Data is collected using a purposive sampling method. manufacturing companies listed on the Indonesia Stock Exchange. The research data were analyzed by two-means analysis and different tests.

The results of this study are based on the analysis of the two-test average and the different test shows that debt default, profitability, and company size produce that there are differences in the average and also the performance between companies that get going concern audit opinion with companies that do not get going audit opinion concern. While solvency has no difference between a company that receives a going concern audit opinion and a company that does not.

Keywords: *: Debt default, profitability, solvency, company size, going concern opinion*

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I. Introduction

audit opinion according to the accounting standard dictionary is a report provided by a registered public accountant as a result of its assessment of the reasonableness of the financial statements provided by the company (Ardiyos, 2007). While according to the dictionary the accounting term audit opinion is a report provided by a registered auditor stating that audits have been carried out in accordance with existing norms or accounting rules of accountants accompanied by opinions regarding the reasonableness of the audited financial statements (Tobing, 2004).Tests on the analysis of company performance are debt default, solvency, profitability, and company size on acceptance of going concern audit opinions.

Although the condition of the Indonesian economy is starting to improve, it does not mean that Indonesia is not free from economic problems. In 2018 the start of a trade war between the United States and China in which the start of the decision of the United States President Donald Trump imposed an import duty of US $ 50 billion for Chinese goods based on mentioning the existence of "unfair trade practices" and theft of intellectual property committed by China. As a retaliation, the Chinese government also imposed import duties on more than 128 US products, including especially soybeans, the main US exports to China. With such problems this is likely the stability of Indonesia will definitely decline too, although not great. With this matter, it can see the opinion of going concern audit opinion may appear in many manufacturing companies.

Although there have been many studies ongoing concern audit opinion on companies listed on the IDX, there are differences in the results obtained in the results of their research, and it is also an interesting thing to develop again in the future. then I am interested in conducting research with the title "Debt Default, Solvency, Profitability, and Company Size on the acceptance of the Going Concern Audit Opinion". In this study the researchers wanted to examine manufacturing companies that are in various industry sectors listed on the Indonesian stock exchange in 2016 - 2018.

RESEARCH PURPOSES

Analyzing whether there are significant differences in company performance between companies that are going concern with companies that are not going concern

LITERATURE REVIEW

1. **Theoretical basis**

Dalam landasan teori ini menjelaskan teori yang ada dilatar belakang yang dimana mendasari atau sebagai pondasi dalam penelitian ini. selain itu juga menjelaskan variabel-variabelyang ada didalam penelitian ini.Satu persatu akan di jelaskan dibawah ini.

1.1 Agency Theory

The agency problem has its appeal for researchers who work in accounting. This problem occurs because of the interaction between company owners and company managers. In the theory put forward by (Sunaryo & Mahfud, 2016) which states that there is a relationship between the owner and the manager which is to provide satisfactory results for the owner by giving authority to the company manager. The company owner gives the right and authority in carrying out the company's operations to the manager. In carrying out their duties, the manager is expected by the company owner to be able to provide maximum results. good report for company holders.

1.2 Audit Opinion

Audit opinion is an auditor's opinion regarding the results of his audit in analyzing the company's financial statements in an auditor's report, the purpose of the auditor's opinion is a report made by a public accountant auditor who is registered as the result of his audit of the fairness of the financial statements in the company. In conducting an audit, the auditor must gather evidence regarding the reasonableness of the information contained in the company's financial statements by examining the accounting records that support the report so that the auditor can give his opinion on the reasonableness of the company's financial statements (Dewi & Latrini, 2018). Research conducted (Qolillah, 2016) states that audit opinion is a statement of opinion provided by the auditor in assessing the fairness of the financial statements of the audited client. The audit opinion is expressed in three paragraphs, namely the introductory paragraph, the scope paragraph, and the opinion paragraph. The auditor expresses an opinion on the audited financial statements in the opinion paragraph.

According to (PSA 29 Professional Accountant Standards) there are 5 types of audit opinions made by auditors, namely: unqualified opinion, unqualified opinion with paragraph (modified unqualified opinion), fair opinion with an exception (qualified opinion), adverse opinion (adverse opinion), the opinion does not provide an opinion (disclaimer of opinion).

1.3 Going Concern Audit Opinion

Going concern audit opinion, which is the survival of a business entity and is the result of an entity's financial reporting. These results require that the company operationally can maintain the continuity of its life cycle (going concern) and will continue its business in the future. The company is assumed to have no intention or desire to liquidate or materially reduce the scale of its business. Granting going concern status is not an easy task because it is closely related to the auditor's reputation. Judgment of public accountants is often carried out, both by the community and the government by looking at the condition of the bankruptcy of the company being audited. In carrying out the audit process, the auditor is required not only to look at the financial statements made by the company but also must-see things that can affect the provision of going concern status. This is also the reason why the auditor is asked to evaluate the company's future life class (SPAP SA341).

1.4 Debt Default

Debt default is one of the indications used by auditors to assess a company's difficulties in fulfilling its obligations. According to (Sunaryo & Mahfud, 2016) there is a very tight relationship between debt defaults ongoing concern opinion. This can be seen from the company's ability to carry out its obligations in paying debts, the evidence of transactions and agreements that are canceled make the problems that exist within the company clearly visible and strengthen the auditor in giving debt default status to the company.

In this study to find out whether the company has a debt default status or not in the company can be seen from the financial performance of the company's liquidity, Therefore to measure the debt default in this study used the current ratio or current ratio. Current Ratio is used because it shows the company's ability to meet short-term debt obligations for a period of 12 months in the future. Prospective creditors generally use this ratio to determine whether to make a short-term loan or not to the company concerned. In addition, the current ratio also shows the efficiency of the company's operating cycle or its ability to convert products into cash. According to (Ariyani & Wijaya, 2017) says that the results which are calculated using the current ratio and the results show that it produces 2 times, it is considered as the best position in finance for most companies.

1.5 Protability

In running the production, the company would want the results produced by the company will produce the benefits to be obtained. But there are times when the results expected by the company are not obtained, but the losses obtained by the company. from within the company due to the ineffectiveness and efficiency of the company in managing company funds into company profits. If the company cannot manage company funds effectively and efficiently, not only get losses but will get a company's capital deficit.

In this study, the profitability ratio used is the ratio of ROA (Return on Assets). ROA is used because it is measured from two approaches namely the sales approach and the asset approach. This is because all companies are required to be able to generate profits with all the resources they have, where later profits The resulting results will be used to maintain the continuity of the company's business. In research that has been done by (Nugroho et al., 2018) proves that profitability affects the acceptance of going concern audit opinion.

1.6 Solvency

In carrying out its activities, of course, every company requires the availability of sufficient funds. This fund is not only needed to finance the course of the company's operational activities, but also to finance the company's investment activities, such as the cost of replacing or purchasing additional equipment and new production machinery, opening a new office, expanding business, and so on. A financial manager who Reliable demanded to have intelligence in managing company finances, including intelligence is considering other sources of corporate financing.

Solvency calculations for each company are easier to do if the accounting system uses the right ratio, and therefore in this study will use Debt to Equity Ratio (DER). Debt to Equity Ratio is used because the DER ratio in this study is calculated by comparing total liabilities with total equity. The safe DER level is below 100% and the DER ratio above 100% is one indicator of deteriorating financial performance so that the company will experience difficulties in paying off corporate debt (Nuraeni, 2015).

1.7 Company Size

The source of the company's wealth comes from how much the company's assets are owned by the company. If the company has sufficient wealth, the company can compete with other competitors. In addition to competition with other competitors, the company's wealth can also be a benchmark for how efficient the company is in managing assets company. This can be seen from how efficient the company's assets are used in producing company products if the company can control the right amount of production, then if the losses can be minimized and also the company's capital can also be a lot of deficits. According to (Dewi & Latrini, 2018) said that the use of good company assets can help extend the company's life in the future.

In the size of the company in this study using the natural log of total assets, because the size of the company describes the size of a company that is indicated by total assets, total sales, average total sales and average total assets (Rosy Amalia Rosyada, 2018) Therefore natural log total assets are very suitable in calculating company size, Therefore in this study will use natural log total assets

2. Relationship Between Research Variables

In the relationship between variables with other variables which when we look closely they have a bonded relationship with one another. The core purpose of the relationship between variables is to look for relationships between variables. while the data obtained from the field are the elements that list whether these variables have a relationship or not.

2.1 *Debt Default With Going Concern Audit Opinion*

In research that has a debt default is the failure of the debtor (company) to pay the debt or interest at maturity. Failure to meet its debt obligations (debt default) is often used as material for auditor's consideration to provide a going concern opinion. The failure of the auditor to issue a going-concern opinion after a default situation in the company results in quite high costs, therefore, if the company fails to pay debts, the continuity of its business becomes unpredictable, therefore it is likely that the auditor will give a going-concern audit opinion (Letisya , 2018).

2.2 Profitability with Going Concern Audit Opinion

Profitability is the company's ability to earn profits related to the sale of total assets and its own capital. This ratio shows how much the contribution of assets in creating net income. In other words, this ratio is used to measure how much net income is generated from each fund embedded in total assets. The higher the return on assets means the higher the amount of net profit generated from each fund embedded in total assets. According to research (Dewi & Latrini, 2018) corporate profitability is one way to appropriately assess the extent to which the level of return that investors will get of investment activities. This means that profitability is closely related to the provision of audit opinion, because the audit opinion that provides a picture of whether the company still survives or not from the benefits obtained.

2. 3 Solvency with Going Concern Audit Opinion

The relationship between solvency with the going-concern audit opinion also has a relation to one another, as solvency is a ratio that measures how much a company's ability meet its financial obligations. Solvency refers to the amount of funding coming from corporate debt to assets. High solvency ratio can be bad for the company's financial condition. The higher the solvency ratios, continued to show poor financial performance and could cause uncertainty about the viability of the company. This causes companies to be more likely to get going concern audit opinion. According to what was studied by (Febriana & Sofianti, 2016) explains that the company's solvency is the company's ability to pay obligations in the long run, so that if the company is judged to not be able to generate profits in the long run so the possibility should be recast in the company

2.4 Company Size with Going Concern Audit Opinion

The size of the company in this study can be seen from the company's financial condition, for example the size of the total assets. Companies that have a large total assets show that the company has reached the stage of maturity because in this stage the company's cash flow has been positive and is considered to have good prospects in a relatively long period. Therefore the company size is also used by auditors in predicting life class in a company (Melania et al., 2016b). According to (Harjito, 2017) said that states that auditors are more often issued modification going-concern audit opinion on companies that have little assets, this is possible because the auditor has the notion that companies that have Many assets can solve the financial difficulties they face than smaller companies.

RESEARCH METHODS

1. Research Strategies

based on the type of research available, the strategy that will be used in this research is associative research, which aims to determine the effect or cause-and-effect relationship between the independent variable and the dependent variable (Sugiyono, 2017: 11). In this study, researchers will see the possibility of a reciprocal relationship in this study in which the effect of debt default, profitability, solvency, and company size as an independent variable, with going concern audit opinion as the dependent variable.

This research is a quantitative approach, which can be interpreted as a research method used to examine a particular population or sample, sampling data techniques are generally carried out randomly, data collection using research instruments, quantitative/statistical data analysis to test the hypothesis predetermined (Sugiyono, 2017: 8). The data used in this study are data measured in the form of numbers or numbers and the analysis that will be used is descriptive statistical analysis and also uses a different test to be carried out in the study. The work in this study is to measure and compare companies that get going concern opinions with companies that don't get going concern opinions.

2. Research population

Population is a centralized area consisting of targets that have certain qualities and characteristics determined by researchers to be studied and then the results are drawn as a whole (Sugiyono, 2017: 80). The population used in this study is companies in various industrial sectors that are listed on the Indonesia Stock Exchange (BEI) in the 2016-2018 period as a company that does not get going concern opinion, while for companies that get going concern opinion comes from manufacturing companies listed on the Indonesia Stock Exchange (BEI) 2016-2018 period. The number of manufacturing companies in various industry sectors listed on the Stock Exchange in the 2016-2018 period was 46 companies and 8 companies were given going concern opinion in manufacturing companies.

3. Research Samples

The sample is part of how many populations and characteristics are there. If the population is large, researchers may not have to examine everything in the population, so researchers can use samples from
the population so the sample taken must truly represent the population (Sugiyono, 2017: 81).
Sampling in this study is to use a purposive sampling technique, which is a sampling technique with certain considerations.

4. Data and Data Collection Methods

The data used in this study is a secondary data type. Secondary data is the source of data obtained through other parties where the data is given to data collectors (Sugiyono, 2017: 137). This secondary data is data that is in nature supporting the needs of primary data such as books, literature, and readings that support this research. The data used in this study are data derived from manufacturing companies operating in various industrial sectors listed on the Indonesia Stock Exchange in 2016 - 2018 which can be downloaded from the IDX website and the official website of each company. The data used in this study are current liabilities, company profits, total equity, and total assets.

5. Operationalization of Variables

The operational definition of a variable is based on more than one reference source with reasons for the definition of the intended definition. Once defined, the research variables must be calculated through the observance of making academically acceptable (Sugiyono, 2017: 39). The operational definitions of the variables in this study are explained by two variables, namely independent and dependent.

5.1 Dependent Variable

Going Concern Audit Opinion, which is one of the most important concepts in making financial statements of a company which in the process of providing audit opinions made by auditors in which the results of opinions made will determine the inability or significant uncertainty over the survival of the company is running the company no more than one year from the date of the audited financial statements (SPAP 2014).

5.2 Independent Variable

The independent variable is a variable that causes changes or the emergence of the dependent variable (Sugiyono. 2017: 39). The researcher uses four independent variables in this study, which are as follows:

- Debt Default

In this study, the default debt will use the current ratio. Current Ratio is used because it can show the ability of companies to pay corporate debt in the short term. According to research (Yunus Harjito 2015) said that the current ratio is very good in measuring whether the company can pay its debts let alone short-term debt.

- Profitability

In this study using Return On Assets (ROA) because the company that has a small ROA value is a company that can not get profit but can lose from year to year and cause uncertainty about the company's survival (Elis and Wahyu 2017).

- Solvency

In this study solvency was measured using a debt to equity ratio (DER). The higher DER ratio shows a high level of debt with low equity so the company has a greater burden on the creditors. DER is measured by comparing total company liabilities with total equity (Karina Ramadhani 2015).

- Company Size

Companies in this study were measured through the logarithm of total assets. Total assets are chosen as a proxy for the size of the company by considering that the value of assets is relatively more stable compared to the value of sales.

6.Data Analysis Method

The data analysis method used in this research is the quantitative analysis method. Quantitative methods use calculations, numbers, statistics to analyze hypotheses and other analytical tools. In this study using a computer program in processing data, the program used in SPSS software (Statistical Product and Service Solution) version 25.

6.1 Descriptive Statistical Analysis

Descriptive statistical analysis is a statistic that is used to analyze data by describing collected data and concluding that applies to the public. (Sugiyono 2016). Descriptive statistics are used to determine the properties of the sample used and imagine the variables in the study. Descriptive statistics include the mean (mean), minimum value, maximum value, standard deviation, and number of samples.

6.2 Two Average Test Analysis

This analysis is used to determine the differences between companies that get going concern audit opinions and companies that cannot go concern. Using this, it will be seen the difference between the two averages, then the results that have been obtained will produce data that will produce data that can show the difference between the two averages whether the difference between the two is significantly different or not.

7. Hypothesis testing

to get the results of the formulation of the problem and the hypothesis that has been made, it is necessary to test the appropriate hypothesis related to the hypothesis that has been formulated. In this study using the test of two samples independent sample (id dependent sample t-test). The independent-sample t-test is used to compare the average of the two groups that have no relationship with each other, and whether the two groups have the same average or not. Using a t-test two independent samples will result in a difference in the average between companies who can going concern opinion with companies that can not going concern opinion.

7.1 Independent Sample T-Test

The sample independent test t-test is used to determine whether there are differences in the average of two samples that are not paired, based on decision making. For hypothesis making namely:

- Ho: There is a difference between the average company that gets going concern opinion and the average company that can't get going concern opinion
- Ha: There is no difference between the average company that gets a going concern opinion and the average company that doesn't get a going concern opinion

For taking probability, namely;

- If Sig (2-tailed) value> o, o5, then Ho is rejected and Ha is accepted, so there is no significant difference between the results of companies that get going concern opinions and those that cannot get going concern opinions.
- If the value of Sig. (2-tailed) <o, o5, then Ho is accepted and Ha is rejected, so there is a significant difference between the results of companies that get going concern opinions and those that cannot get going concern opinions

RESULTS AND DISCUSSION

1. Overview of Research Data

1.1 Research Data Description

This research is a study to analyze and determine empirical evidence about how influential going concern opinion in a company which uses several variables such as debt default measured by current ratio, profitability measured by return on assets (ROA), solvency is measured by debt to equity ratio (DER), and company size measured by natural logarithm. Debt default, profitability, solvency, and company size were chosen because these four variables are the benchmarks used by the auditor in providing whether the company that auditors normally carry out is the company's life.

2. Discussion

This study aims to determine the analysis of the variable debt default, profitability, solvency, and size of the company in going concern audit opinion which is to distinguish performance between companies that get going concern opinion with companies that do not get going concern audit opinion.

2.1 Debt Default Analysis on Going Concern Audit Opinions

Table 1.
Independent Test Output Results Debt Default

Independent Samples Test										
		Equality of Variances		t-test for Equality of Means						
									of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Hasil Debt Default	Equal variances assumed	5.839	0.017	-4.314	136	0.000	-1.2607957	0.2922849	-1.8388069	-0.6827845
	Equal variances not assumed			-6.316	62.451	0.000	-1.2607957	0.1996164	-1.6597659	-0.8618256

Source: data processed with SPSS Ver.25

The results of the analysis of debt default variables can be obtained by a significant difference (real) between the average company that gets going concern opinion with the average company that can not going concern opinion. This is evidenced in the results of the independent test found in table 1 were the result of sig. (2 tailed) is 0,000 which is smaller than 0.05. This is where the basis for the conclusion is that H0 is accepted and H1 is rejected. Then for the difference between the two averages of -1.26 with a range of -1.84 for the lowest value and -0.68 for the highest value. Then for the two average test results average data is lacking between the two averages, for the number of data companies that get going concern as much as 24 data and the amount of company data that does not get going concern as much as 114 data. This usually happens because less data is obtained at companies that are going concern, this was stated during the period of the research year in 2016 - 2018 there were only 8 companies with a going concern opinion.
From what has been explained above that there is a significant difference (real) between the average company that is going concern opinion with the average company that is not going concern opinion on the debt default variable causing a relationship between the debt default variable with the opinion giving going concern audit. Because of what has been explained that the granting of debt default status to a company is caused by the company failing to pay the company's debt which automatically creates a lack of trust both from the creditor and also from the investor in the company. If this happens then the level of trust from creditors as well as from investors is also reduced, the level of trust is also the basis of the theory used in this research that is agency theory, agency theory in general, namely giving trust from the owner of the company to the company manager in running the company by giving all authority about company decisions to managers.
The difference between companies that get going concern audit opinions and companies that do not get going concern audit opinions using the debt default variable can be drawn in this study, the average difference and also the results of the calculation of debt default also distinguishes the difference in performance between companies that get an opinion going concern audit with companies that do not get going concern audit opinion. But what determines this difference is the company's performance in paying corporate debt, if you have a plan to pay the good corporate debt, then going concern opinion is also small.

2.2 Profitability Analysis on Giving Going Concern Audit Opinion

Table 2.
Independent Test Output Results Profitability

Independent Samples Test										
		Equality of Variances		t-test for Equality of Means						
									of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Hasil Profitablitas	Equal variances assumed	8.361	0.004	-4.666	136	0.000	-10.3734326	2.2230152	-14.7695803	-5.9772850
	Equal variances not assumed			-3.562	27.285	0.001	-10.3734326	2.9125659	-16.3466093	-4.4002559

Source: data processed with SPSS Ver.25

For the results of the analysis of the profitability variable can be obtained a significant difference (real) between the average company that can go concern opinion with the average company that can not going concern opinion. This is evidenced in the results of the independent test contained in table 2 were the results sig. (2 tailed) of 0.001 which is smaller than 0.05. This is where the basis for the conclusion is that H0 is accepted and H1 is rejected. Then for the difference between the two averages of -10.37 with a range of -16.35 for the lowest value and -4.40 for the highest value. Then for the two average test results the average data obtained is less between the two averages, for the number of data companies that get going concern as much as 24 data and the number of company data that does not get going concern as much as 114 data. This is usually the case because less data is obtained at companies that are going concern, this was stated during the period of the research year in 2016 - 2018 there were only 8 companies with a going concern opinion.

From what has been explained above that there is a significant difference (real) between the average company that can go concern opinion with the average company that can not going concern opinion on profitability variables which causes a relationship between profitability variables and giving opinions going concern audit. The meaning of profitability itself is the ability of the company to get corporate profits, so if the company can generate large profits, the going concern audit opinion is also small. good and efficient, the company's goals in achieving profits will not be achieved. Therefore a good plan is needed to distance the acceptance of a going-concern audit opinion from the auditor.

3. Solvability Analysis on Giving Going Concern Audit Opinion

Table 3.
Independent Test Output Results Solvability

Independent Samples Test										
		Equality of Variances		t-test for Equality of Means						
									of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Hasil Solvabilitas	Equal variances assumed	31.795	0.000	2.511	136	0.013	4.6530417	1.8533887	0.9878530	8.3182304
	Equal variances not assumed			1.151	23.053	0.262	4.6530417	4.0441377	-3.7118206	13.0179040

Source: data processed with SPSS Ver.25

The results of the analysis of the solvency variable can be obtained from the absence of a significant difference (real) between the average company that can opinion going concern with the average company that can not go concern opinion. This is evidenced in the results of the independent test contained in table 3 were the result of sig. (2 tailed) is 0.0262 which is greater than 0.05. This is where the basis for the conclusion is that Ho is rejected and Ha is accepted. Then for the difference between the two average averages of 4.65 with a range of -3.71 for the lowest value and 13.71 for the highest value. Then for the two average test results obtained data that is lacking between the two averages, for the amount of data companies that get going concern as much as 24 data and the number of data companies that do not get going concern as much as 114 data. This bias occurs because less data is obtained at companies that are going concern This is because during the research period of 2016-2018 there were only 8 companies with a going concern opinion.

From what has been explained above that there is no significant difference (real) between the average company that can go concern opinion with the average company that can not go concern opinion on the solvency variable which causes no relationship between the solvency variable with giving going-concern audit opinion. Solvability is used to measure the company's ability to pay company obligations, therefore the auditor will use this as a benchmark whether the company he audits is good or not in paying its obligations.

4. Analysis of Company Size in Granting Going Concern Audit Opinions

Table 4.
Independent Test Output Results Company Size

Independent Samples Test										
		Equality of Variances		t-test for Equality of Means						
									of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Hasil Ukuran Perusahaan	Equal variances assumed	0.100	0.752	-2.333	136	0.021	-1.1112738	0.4763291	-2.0532436	-0.1693039
	Equal variances not assumed			-2.268	32.495	0.030	-1.1112738	0.4900109	-2.1087968	-0.1137507

Source: data processed with SPSS Ver.25

For the results of the analysis variable, company size can be obtained by the existence of a significant difference (real) between the average company that can go concern opinion with the average company that can not going concern opinion. This is evidenced in the results of the independent test contained in table 4 were the result of sig. (2 tailed) is 0.021 which is smaller than 0.05. This is where the basic conclusion is that Ho is accepted and Ha is rejected. Then for the difference between the two averages of -1.11 with a range of -2.05 for the lowest value and -0.11 for the highest value. Then for the two average test results average data is lacking between the two averages, for the number of data companies that get going concern as much as 24 data and the number of data companies that do not get going concern as much as 114 data. This can be due to lack of data obtained in companies that are going concern, this was stated during the period of the research year in 2016 -2018 there were only 8 companies with a going concern opinion.
From what has been explained above that there is a significant difference (real) between the average company that can go concern opinion with the average company that can not going concern opinion on company size variables which causes a relationship between the firm size variable with going concern audit opinion. The size of the company refers to how big the company is by looking at the assets owned by the company, therefore companies need to manage assets that are as effective and efficient as possible for both small and large companies.

CONCLUSIONS AND RECOMMENDATIONS

1.Conclusion

This study aims to examine whether there are differences between companies that have going concern audit opinions and companies that do not have going concern audit opinions by using debt default, profitability, solvency, and size of the companies using research objects in companies listed on the Indonesia Stock Exchange (IDX) 2016-2018. The analysis in this study was carried out by using a descriptive analysis of two tables and also using SPSS software version 25. Based on the analysis of the data that has been done, the conclusions can be drawn as follows:

- The results of the analysis of the two-test average and the independent t-test on the debt default variable in companies that get going concern opinions from all of them that it can be concluded that with this there is a difference between companies that get going concern opinions and those who do not get going concern opinions. This can happen because when a company has a lot of failures in paying corporate debt, a company that gets a going concern audit opinion has a lot of debt payment failures when compared to a company that doesn't get a going concern audit opinion. Therefore, a debt default is very important when the auditor if you want to give a going-concern audit opinion or not.

- The results of the analysis of the two average test and the independent t-test on the profitability variable of the company that gets going concern opinion from all of them that it can be concluded that with this there is a difference between companies that get going concern opinion and those who do not get going concern opinion. this difference is due to the difference in profits obtained between companies that get going concern opinions and companies that do not get going concern opinions, this is reinforced by the results in this study in which there are differences in the average and also the results of the independent t-test that has been done. Because if when a company generates a small amount of income continuously, then going to the going-concern audit opinion is also unavoidable, the profitability variable is very important for the auditor as consideration in giving the going-concern audit opinion.
- The results of the analysis of the two-test average and the independent t-test on the solvency variable of companies that get going concern opinions from all of them that it can be concluded that with this there is no difference between companies that get going concern opinions and those that do not get going concern opinions. In this study the solvency variable is used to see whether there are differences in company performance between companies that get going concern opinions and companies that do not get going concern opinions in paying company obligations, the results obtained are no differences obtained in this study. because when a company that gets a going concern opinion with a company that does not get a going concern opinion is equally trying to pay its obligations. but when the company gets a going concern audit opinion, the company will tackle the debt payment first because of its obligation It is derived from creditors and investors who demand their obligations. Therefore, the solvency variable will not be taken into consideration by the auditor in providing going concern opinion.
- The results of the analysis of the two-test average and the independent t-test on the variable size of the company in the company that gets going concern opinion from all of them that it can be concluded that with this there is a difference between companies that get going concern opinion and those who do not get going concern opinion. The existence of these results can prove the differences in assets owned by companies that get going concern opinion with companies that do not get going concern opinions are very different, the results obtained from the two average test and independent t-test prove these results, therefore there is a theory that companies that have large assets have a guaranteed life class. Therefore the company size variable is one of the factors for the auditor in providing going concern audit opinion.

2. Suggestion

As for suggestions that can be submitted by researchers for further research in the field of auditing, especially to see the variable performance analysis of companies towards going concern opinion.

- for further research that uses debt default, profitability, solvency, and company size variables should be able to add ratios in their research. By adding other ratios, it can give a picture of the difference between companies that get going concern audit opinion and companies that do not get going audit opinion better concern
- To see the difference from another angle between companies that get going concern audit opinions and companies that do not get going concern audit opinions can use other than company performance analysis, because for the auditor the company's performance is not only as a determinant in providing going concern audit opinion Because giving going concern audit opinion not only comes from within the company, but also from outside the company.

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