

DETERMINANT AUDIT FACTOR AND ACCEPTANCE OF GOING CONCERN OPINIONS

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Abstract : *This study aims to empirically test the effect of financial distress, auditor switching, and previous year's audit opinion on the receiving of going concern opinion. This study uses a purposive sampling technique with a sample size of 138 companies. Secondary data in the form of financial reports of property and real estate companies listed on the indonesia stock exchange in 2021-2022 are used as data sources. The data analysis technique is logistic regression. the results of this study indicate that the first hypothesis was rejected, with the variable financial distress having no effect on the variable of accepting the going concern audit opinion. the second hypothesis was rejected, with the auditor switching variable having no effect on the variable of accepting audit opinion going concern. the third hypothesis was accepted, with the previous year's audit opinion variable influencing the variable of receiving audit opinion going concern.*

Keywords: *Auditor switching, Financial distress, Opinion going concern, Previous year's opinion.*

CODE JEL : M42, M41, G33

INTRODUCTION

As time goes by, business competition is becoming increasingly tight so that the company's goal is no longer just to seek maximum profit, but also to strive for the company to survive (going concern) so that it can operate in the future. Opinion going concern issued by the reviewer to a company demonstrates the auditor's questions approximately the company's trade coherence.[1] The progression of a company's trade is impacted by inside and outside variables. The inner components alluded to are components beginning from inside the company itself such as the company's monetary condition, the quality of the company's human assets, the environment, and so on. Whereas outside variables are variables starting from exterior the company such as advertise conditions, government arrangements, etc [2]. With respect to the company's budgetary report comes about, the inspector will offer an conclusion or assessment. A going concern review conclusion will be allowed to an substance whose evaluator is uncertain of his capacity to guarantee the survival of his company, and a non-going concern review supposition will be given

on the off chance that the reviewer, whereas assessing the company's condition, finds no inconsistencies within the company's capacity to support its survival [3].

Agreeing to the supposition, administration can assess the company's capacity to carry on because it ought to and conduct trade in agreement with going concern revelation and thought guidelines. So, the reviewer can make beyond any doubt that administration compiles budgetary explanations in compliance with pertinent measures and directions some time recently issuing an review supposition. The work program of the company, as characterized and clarified by the important company's administration, can at that point be fundamentally surveyed by the evaluator.

Companies encountering budgetary trouble are in a droop, emergency or not making reviewers question the company's capacity to preserve its commerce progression. In this manner, companies encountering these problems have the opportunity to urge a going concern review conclusion given by the inspector. There are two components that impact companies encountering monetary trouble, to be specific inner and outside variables. The inner components in address are how the company oversees the company's cash stream in and out, at that point the misfortunes experienced by the company within the final few a long time. And outside variables themselves incorporate the impact of appropriate government approaches that increment the company's burden, as well as the affect of intrigued rates that must be borne by the company. Evaluator exchanging could be a alter of evaluator or Open Bookkeeping Firm (KAP) carried out by a company[4]. The alter of auditor carried out by the client company could be a arrangement taken to overcome potential issues related to the decrease in review quality caused by the length of the auditor's residency. The Indonesian government has too directed the commitment with respect to the alter of open bookkeepers or KAP by issuing Declare of the Serve of Back of the Republic of Indonesia Number 39/KMK.06/2003 concerning "Open Bookkeeping Administrations" in article 2, as an revision to Declare of the Serve of Back Number 423/KMK.06/2002. The direction relates to the arrangement of common review administrations for a company's monetary articulations which can be carried out by KAP for a greatest of 5 (five) continuous monetary a long time and for open accountants for a most extreme of 3 (three) successive monetary a long time. KAP changes for the most part happen within the month after the conclusion of the monetary year. Ordinarily companies declare the alter of KAP after the conclusion of the money related year, but some time recently the review handle is completed [5].

There's an suspicion that companies have more issues with their trade coherence compared to companies that don't receive a going concern review conclusion [6]. Typically since companies that get an conclusion within the past year have recognized issues with their commerce continuity and to reestablish them isn't sufficient in fair one year so that in the event that the issue isn't settled appropriately, the issue will increment. The conclusion on trade coherence cannot be isolated from the auditor's conclusion within the past year, since the Company's operations in a year cannot be isolated from the occasions that happened within the past year. Therefore, the previous year's audit report is used as a guideline in preparing the current year's audit report. Some studies have found that auditors will publish audit opinions going concern in the event that the past year's review

supposition may be a going concern review supposition [7]. Typically since companies that get a going concern review supposition within the past year are considered to have going concern issues, so it is likely that the company will get a going concern review supposition return [8]. Based on the foundation that has been clarified, in spite of the fact that there have been numerous considers on the impact of money related trouble, inspector changes, and past year's review supposition on the acknowledgment of going concern review suppositions, there are still distinctive inquire about comes about. What recognizes this think about from past ponders is the expansion of factors and year ranges in investigate objects recorded on the Indonesia Stock Trade (IDX).

1. THE LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The Organization hypothesis was to begin with proposed by Jensen and Meckling in 1976 which clarified that there's a contract between central (proprietors) who challenge others and (agents/company administration) to manage their companies within the trust that the company will be superior since it is managed by experts. Organization hypothesis may be a hypothesis that clarifies the strife that's made between the company's administration as an operator and the company's proprietor as an operator principal [1]. Researches indicates that the connection between agency theory and the acceptance of a going concern audit opinion is that the agent (management) is responsible for executing the company's operational tasks and generating financial statements that reflect the organization's performance, serving as a means of accountability to the company [8]. The financial statements created will be utilized by the principal (owner) to inform their decisions. Since the agent (management) is the one who creates these financial statements, they have an incentive to maximize their own interests, which may lead to the alteration of financial reports to fulfill management objectives.

An agency relationship is created when shareholders appoint a manager as an actor to make decisions for the company. The manager has a moral duty to maximize the interests of shareholders, and the auditor is the party tasked with reconciling this conflict of interest. The auditor's role is to supervise the manager through repeated annual financial statement audits [9]. The conclusions of the agency theory have strong relevance to audit opinions going concern because it can help understand the complexity and dynamics behind the provision of audit opinions by independent auditors [10]. A going concern audit opinion is a judgment provided by an auditor to evaluate if a company can persist in its operations. The release of a going concern audit opinion serves as a resource for users of financial statements and investors to assist them in making informed investment choices. Investors tend to steer clear of financing firms that face monetary difficulties or are in distress as they expect to gain returns from their investments. The auditor's evaluation impacts investors' decisions, and they expect the auditor to alert them early about any potential financial issues within a company.

Opinion going concern will be issued if during the inspection period there are signs that have the possibility of hindering the sustainability of the company. Audit opinion (Damanhuri & Putra, 2020) going concern opinion also influences investor's decision to invest in a company; if

a company receives a going concern opinion and investors accept it, the worst case scenario is that both the company and investors suffer huge losses [11]. Going concern is bad news for a company because it will go bankrupt in the near future, which can be a signal for management to consider what to do next to keep the company going. It is suggested that a firm is in financial trouble if there is significant doubt about its capacity to keep operating due to financial challenges [11]. The presence of financial instability reveals that the firm has an unhealthy financial state. A firm is considered to be in financial trouble if it does not have enough cash flow to fulfill its obligations promptly and has negative net income. Research indicates that financial distress has a notably negative impact on the acceptance of a going concern audit opinion [10]. According to their research, auditors tend to issue a going concern audit opinion for companies in financial distress, as this situation affects the firm's chances of continuing to operate. Meanwhile, [12] research conducted by Amelia, 2022 reveals that the acceptance of a going concern opinion is positively influenced by financial distress, suggesting that a poor financial condition is the primary factor leading an auditor to give a going concern audit opinion.

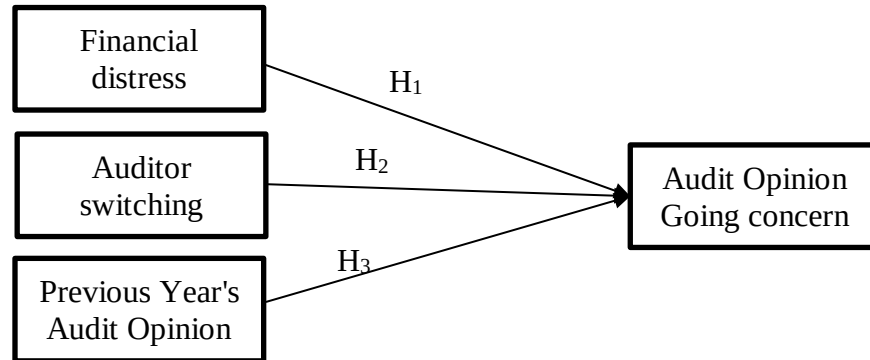
Based on the outcomes of the initial two studies, the main factor for an auditor when deciding to issue a going concern audit opinion is whether the company is facing financial stress or challenges that jeopardize its ability to continue its operations. Changing auditors can help a company avoid receiving a going concern opinion, which may have negative implications. In the process of auditing the firm's financial records, a new auditor is appointed to replace the previous one. This change can also be seen as a regular practice of rotating auditors by the company to minimize potential [13]. Research conducted by Sanjaya and Budiarta, 2021 indicates that switching auditors significantly impacts the likelihood of receiving a going concern audit opinion. It suggests that the more frequently a company changes its auditors, the higher the chances are of obtaining such an opinion. Meanwhile, research conducted by Vania & Nurbaiti, 2022 reveals that the variable of auditor change does not influence the likelihood of receiving a going concern audit opinion, indicating that changing auditors does not demonstrate a significant effect in securing a going concern audit opinion. The review conclusion from the year some time recently the current period, or from a past evaluator, is known as the earlier year review conclusion. The current year review supposition may be affected by the earlier year review supposition. Research conducted by Napitupulu & Latrini, 2022 appears that the going concern review conclusion is emphatically impacted by the review conclusion from the past year. Where do businesses that get review suppositions proceed to function. The more a long time that have passed since the past year, the more likely it is that the commerce will get an review conclusion this year. Meanwhile, research conducted by Senjaya & Budiarta, 2021 explains that the assumption regarding the going concern assessment is not fundamentally influenced by the results of the review from the previous year. This finding indicates that the auditor's ability to provide a going concern assessment currently is not impacted by the requirement for a prior going concern assessment.

Research Feamework

H1: Financial distress affects the acceptance of Audit Opinion Going concern

H2: Auditor switching affects the acceptance of the Audit Opinion Going concern

H3: Previous Year's Audit Opinion affects the acceptance of the Going concern Audit Opinion



2. METHODS

The research approach adopted in this investigation is known as associative research. This kind of research focuses on examining the connections between different variables [14]. The nature of this study is classified as associative because it involves the relationship between three specific variables, namely, financial distress, auditor switching, and the previous year's audit opinion. The focus of this research includes property and real estate firms that are registered on the Indonesia Stock Exchange during the years 2021 to 2022. The method utilized to select the research sample is known as purposive sampling. This type of sample selection takes specific criteria into account and is referred to as purposive sampling [10]. In this consider, employing a company Property and Genuine domain recorded on the Indonesia Stock Trade in 2021-2022. And it was found that as numerous as 85 companies were enlisted that year. Test determination within the think about utilizing the Purposive Testing with certain criteria that have been decided by the analyst. Comes about of test assurance utilizing the Purposive Examining There are 69 companies that meet the inquire about criteria. The data for the selection of research samples are as follows: 85 Real estate and property firms registered on the Indonesia Stock Exchange for the years 2021 to 2022. 9 Real estate and property firms that have not released financial reports. 3 Real estate and property firms that failed to make available independent audit reports that were audited. 4 Real estate and property firms lacking the comprehensive data information necessary for research. Total research sample 69 data ready after selection x 2 years, that mean 138 data ready for process to analyze. The sort and source of information utilized in this consider is auxiliary information within the shape of money related articulations with information sources gotten from the Indonesia Stock Trade on its official site, to be specific www.idx.co.id. The strategy utilized to get information is the documentation procedure. Documentation strategies are utilized to get information that has been handled by others (auxiliary information) [14].

Table 1. Operationalization Variability

No	Variable		Measurement	Scale
1	Audit Opinion Going Concern [15]		Score of 1 on the off chance that it gets an review conclusion going concern and get a score of 1 on the off chance that it gets an review conclusion non going concern.	Nominal
2	Financial [16] [17]	Distress	$X = -4,3 - 4,5X_1 + 5,7X_2 - 0,004X_3$ Information: $X_1 = \text{ROA (Net Income / Total asset)}$ $X_2 = \text{Debt Ratio (Total debt / Total asset)}$ $X_3 = \text{Current ratio (Current Assets / Current liabilities)}$ The calculation conditions of the Zmijewski model are as follows: 1) If the X-Score is negative ($X\text{-score} < 0$), then the company is in good health. 2) If X-Score positive value ($X\text{-score} \geq 0$), then the company is in an unhealthy condition or tends to go bankrupt.	Ratio
3	Auditor [18]	Switching	Score of 1 on the off chance that you alter reviewers and gets a score of 0 on the off chance that you do not alter evaluators.	Nominal
4	Previous Audit Opinion [19]	Year's	Score of 1 if the auditor provided a going concern audit opinion in the previous year, whereas if the auditor provided a non-going concern audit opinion in the previous year, score 0 is assigned.	Nominal

Research analysis is used in testing hypotheses. The phases of data analysis are as follows:

The first step, Organizing research data in tables.

The second step, Conducting computations for every variable under investigation.

And the third step, Descriptive Statistical Examination

Descriptive statistical examination serves as a method to analyze data by detailing the collected information without aiming to draw broad conclusions [20]. To conduct information investigation, a clear measurable test is required to supply an outline or portrayal of the recurrence dissemination of each inquire about variable within the frame of a table where there's a calculation of the recurrence dispersion such as Cruel, middle, most extreme esteem, least, variation, and standard deviation.

The investigation strategy in this think about employments a calculated relapse test, which is utilized to test whether the likelihood of the event of bound factors can be anticipated with its autonomous factors. In this examination method, there's no require for a typicality test and a classical suspicion test on its free factors [21]. Factors in reliance within the ponder utilizing factors

Sham, where the esteem is 1 on the off chance that you acknowledge an conclusion going concern and when getting an conclusion non going concern get a score of 0. The calculated relapse test in this consider points to test the factors budgetary trouble, evaluator exchanging, and the past year's review supposition influences the acknowledgment of the supposition going concern. The calculated relapse show utilized in this ponder is as takes after:

$$\text{OGC} = \alpha + \beta_1 \text{XScore} + \beta_2 \text{AS} + \beta_3 \text{PYAO} + e$$

Information:

OGC	:Opinion Going concern
α	:Constant
β_1 - β_3	: Regression coefficient of each variable
XScore	: Financial distress
AS	: Auditor switching
PYAO	: Previous year's audit opinion
E	: Error

Feasibility tests (Hosmer and Lemeshow)

In this consider, to survey the possibility of the relapse demonstrate employing a Hosmer and Lemeshow's Goodness of Fit Test. Esteem Goodness of Fit It can be said that it is doable in case the GIS esteem > 0.05 at that point the invalid speculation is acknowledged and the demonstrate is able to foresee its perception esteem and in case it is the other way around at that point the invalid speculation is rejected and the information is said to be contradictory since the demonstrate cannot anticipate its perception esteem [8].

Overall Model Fit

This test is carried out to discover out whether a demonstrate is fit or attainable to the information either some time recently or after the free variable is included within the relapse demonstrate. Overall Model (Wijaya & Yanti, 2021) Fit which is done by comparing between the -2Log values Probability (-2LL) at the starting (Square number =0) with -2Log Probability (-2LL) at the conclusion of (Square number = 1) [8].

Coefficient of Determination Test (Nagelkerke R Square)

The assurance coefficient in this consider is utilized to clarify how much inconstancy of free factors is able to clarify the inconstancy of the subordinate factors. Coefficient's assurance in calculated relapse is shown by the esteem of Nagelkerke R Square. Nagelkerke R Square can be deciphered as values R Square in different relapse. When the value (Wijaya & Yanti, 2021) Nagelkerke R Square The closer to the number 1 (one), the superior the relapse comes about will be which appears that all free factors are able to clarify the subordinate factors [22].

Omnibus Test

Concurrent evaluations were performed on the study to determine if all independent variables influenced the dependent variables or if at least one independent variable significantly affected the dependent variables. The evaluation was conducted using a significance level of 5% ($\alpha = 5\%$) [23]. If the significance value f is greater than 0.05, then it is concluded that H_0 is accepted and H_1 is rejected. Conversely, if the significance value f is less than 0.05, then H_0 is rejected and H_1 is accepted [8].

Wald Test

The partial analysis involved assessing each significance value of the hypothesis testing variables variables partially with alpha (α) contained in α variables in the equation [22]. The test was carried out by determining a significant level of 5% ($\alpha = 5\%$). If the significant value $t > 0.05$, it can be concluded that H_0 is accepted and H_1 is rejected, but if the significant value $t < 0.05$, then H_0 is rejected and H_1 is accepted [8].

3. RESULT AND DISCUSSION

Expressive measurable calculations are utilized to decide the assist characteristics of the investigate test to be utilized. The calculations carried out within the expressive factual examination in this think about incorporate the number of tests, standard deviations, least values, and maximums. Data processing using the SPSS program for windows verse 26.0. [24].

Table 1. Descriptive Statistics

	FD	AS	PY-AO	OGC
Mean	-2.3751	.137	.101	.072
Max	8.35	1.00	1.00	1.00
Min	-9.99	.00	.00	.00
Std. Dev.	2.5991	.345	.303	.260
Obs	138	138	138	138

The table above is the result of descriptive statistical analysis for all variables. The results of descriptive statistical analysis inform that the value of Financial distress measured using the X-score has a minimum value of -9.99E+14, a maximum value of 8.35E+14, a mean value of -2.3751E+14, and a standard deviation value of 2.59915E+14. The most extreme esteem is portrayed as a tall monetary condition, and the least esteem is portrayed as a moo esteem money related condition. Tall or moo monetary conditions are not a determinant to induce an supposition going concern or non-going concern suppositions, since the auditor is more sure within the comes about of his review to supply an supposition Going Concern Or non-going concern [24].

Furthermore, on the variable inspector exchanging It includes a least esteem of 0, a greatest of 1, a cruel of 0.1337, and a standard deviation of 0.34582. It appears that of the 138 companies tested by the analyst, there are 19 companies that carry out reviewer exchanging by supplanting autonomous reviewers. Furthermore, the Past Year's Review Supposition variable encompasses a least esteem of 0, a least esteem of 1, a cruel esteem of 0.1014, and a standard deviation esteem of 0.30302. It appears that of the 138 companies that were utilized by the analyst, there were 14 companies that gotten review suppositions Going Concern within the past year, specifically in 2020 and 2021. Moreover, on the variable Going Concernnn It includes a least esteem of 0, a least esteem of 0, a cruel esteem of 0.0725, and a standard deviation esteem of 0.26020. It appears that out of 138 companies, there are 10 companies that gotten review suppositions going concern within the year of consider.

Research Results

The comes about of this consider allude to the comes about of calculated relapse investigation. Calculated relapse investigation is an examination that clarifies the relationship between one or more free factors to one bound variable which may be a dichotomous variable. Within the think about, calculated regression analysis was utilized [25]. Twofold calculated relapse could be a measurable strategy utilized to foresee the relationship between a bound variable and an free variable, where the bound variable is parallel or have their claim arrangements, ordinarily employing a esteem of 0/1 [26].

Table 2. Test of result data

	Beginning Block	Variable equations	Enter Block	Omnibus Test	Coefficient of Determination	Hosmer and Lemeshow
-2 Log Likelihood	71.751 > 9.971					
The value of B (Beta Coefficient)		-2.549				
Exp (B)		. 0.078				
Sig Wald		0.000				
-2 Log Likelihood			37,115			
Sig (<0.05)				0.000		
Nagekerke R					0.547	
Chi-Square (sig)						9.971 (0.267)

According to the findings from the analysis presented in table 3 concerning the log criteria, the obtained value for -2 Log Likelihood is 71,751, which surpasses the Chi-Square value of 9,971. This suggests that the model has yet to satisfy the testing prerequisites before it can be implemented into the X model. Then in table 3 it is known that before the variable X is entered into the model, the value of B (Beta Coefficient) gets -2.549 with an Exp (B) of 0.078 with a test significance value Wald is 0.000. From the analysis illustrated in table 3 regarding the log criteria, the value of -2 Log Likelihood is recorded at 37,115. A comparison shows that this value has significantly decreased from the initial block to now standing at 37,115. This reduction indicates that the proposed model aligns well with the data. Table 3, which presents simultaneous testing results,

reveals an overall significance value of 0.000, which is below the threshold of 0.05 ($\text{sig} < 0.05$). This signifies that the variables relating to Going Concern in conjunction with Financial Distress, auditor switching, and the prior year's audit opinion collectively impact the acceptance of the audit opinion regarding going concern. Based on table 3, which illustrates the determination coefficient, the nagekerke R value is noted as 0.547. This implies that the independent variables explored in this research—Financial distress, auditor switching, and the previous year's audit opinion—explain 54.7% of the variance in the dependent variable, the audit opinion regarding Going concern, while the remaining 45.3% is attributed to other factors not included in the research model. Comes about of the test Hosmer and Lemeshow appears the esteem of Chi-Square of 9.971 with a noteworthy of 0.267. Based on the comes about, since the importance esteem is more prominent than 0.05, it can be concluded that the demonstrate is satisfactory since it matches the perception information. So the invalid speculation (H_0) is acknowledged where there's no genuine distinction between the show and its perception values, so that the show can anticipate the perception comes about well.

Table 4. Hypothesis Test

Variable	B	S. E	Wald	Sig.
C	-3.938	.014	.016	.900
Financial Distress	-18.717	8228.7	.000	.998
Auditor Switching	4.406	.914	23.245	.000*
Previous year going concern opinion	-3.938	.714	30.413	.000*

Based on table 4, to be specific the theory test, it can be seen that the noteworthiness esteem created by the variable Money related trouble is 0.900 which is more noteworthy than 0.05 ($\text{sig} > 0.05$) which demonstrates that Money related trouble which is proxied with going concern Incapable to impact inside the company to get an review conclusion going concern. At that point for the variable inspector exchanging incorporates a centrality esteem of 0.998 which is more than 0.05 ($\text{sig} > 0.05$) where it demonstrates that evaluator exchanging which is proxied with going concern cannot impact the company to get an review conclusion going concern. Meanwhile, the variable audit opinion of the previous year has a significance value of 0.000 which is less than 0.05 ($\text{sig} < 0.05$) where it indicates that the audit opinion of the previous year which is proxied with going concern influencing the company to obtain an audit opinion going concern. Based on these calculations, the formula can be taken:

$$\text{OGC} = \alpha + \beta_1 \text{XScore} + \beta_2 \text{AS} + \beta_3 \text{PYAO} + e$$

$$\text{OGC} = -3,938 - 18.717.\text{XScore} + 4.406.\text{AS} - 3.938 \text{ PYAO} + e$$

The Effect of Financial Distress on the Acceptance of Audit Opinion Going Concern

Based on the comes about of the examination, it can be seen that Money related trouble does not influence the receipt of review conclusions going concern. So the primary theory (H_1) is

rejected. It is prove by the comes about of the calculated relapse test in table 9 which encompasses a esteem of 0.900. The esteem is more prominent than the esteem Chi-Square ($\text{sig} > 0.05$) which implies that on the off chance that the variable Monetary trouble is colored by the Y variable i.e. going concern cannot impact the company within the acknowledgment of the review conclusion going concern. Need of impact Monetary trouble on the acknowledgment of review suppositions going concern Since the evaluator not as it were considers the company's money related condition, but the reviewer moreover considers other components such as the country's financial condition in that year. Where within the inquire about year, specifically 2021-2022, the company property and Genuine Domain experienced a recuperation period from the affect of the Covid-19 widespread in 2020, in that year the cost of property which incredibly diminished counting deals property private ranges that contracted by 16.33% [27]. Office hypothesis clarifies the relationship between the pricipal or proprietor of the modak and the specialist or administration of the company. The most issue in office hypothesis is the strife of intrigued between principals who need benefits and development of the company, and with operators who have an motivation to require dangers for speculations pointed at having their possess individual picks up. Office hypothesis can appear that the administration of a company or operator to cover up or control related data Budgetary distress experienced by the company so that it isn't influenced by the acknowledgment of suppositions going concern. This may also lead to clashes of intrigued between company administration who need to preserve the company's notoriety within the open or their potential speculators so that financial specialists are willing to supply individual motivations to the company. The results of this study are in line with research conducted by Santoso & Triani, 2018 which moreover states that Budgetary trouble has no impact on the acknowledgment of review conclusions going concern [28]. Where in his investigate it is clarified that Budgetary trouble incapable to impact the inspector in giving an review conclusion going concern Since not continuously a terrible company condition will trigger an review supposition going concern.

The Effect of Auditor Switching on the Acceptance of Audit Opinion Going concern

Based on the comes about of the investigation, it can be seen that reviewer exchanging does not influence the receipt of review suppositions going concern. So the moment speculation (H2) is rejected. It is prove by the comes about of the calculated relapse test in table 9 which features a esteem of 0.998. The esteem is greater than the esteem Chi-Square ($\text{sig} > 0.05$) which suggests that on the off chance that the variable evaluator exchanging is colored by the Y variable i.e. going concern cannot impact the company within the acknowledgment of the review supposition going concern. Reviewer exchanging or reviewer substitution alludes to the method in which the company chooses to supplant the KAP mindful for conducting its budgetary review handle. Need of impact reviewer exchanging on the acknowledgment of review conclusions going concern Since the modern reviewer is assigned to conduct an autonomous review and assessment based on the existing prove with respect to the supportability of the company's operations within the existing period. The alter of evaluator can happen for a few reasons, one case is the decision

of unused administration, the want to induce a modern review viewpoint, or due to inside issues with the past inspector. The alter of reviewers can be seen as a advantageous step for freedom so that the quality of future reviews can be superior. In organization hypothesis, when company administration has an intrigued in keeping up great validity within the eyes of the public, the company tends to undertake to guarantee that the review conducted by the unused auditor remains objective and proficient. Usually since in case the company receives an review opinion going concern can have a terrible affect on the company's picture within the eyes of the open. The results of this study are in line with research conducted by Setiadamayanthi & Wirakusuma, 2016 which states that reviewer exchanging has no impact on review supposition going concern [4]. This will happen when a company incorporates a fear of getting an review conclusion going concern, so that the company is trying to find a unused reviewer who is considered to be able to participate so that it can diminish the probability that the company will get an review supposition going concern. The results of research conducted by Vania & Nurbaiti, 2022 also expressed a comparative thing, where the variable inspector exchanging has no impact on the acknowledgment of review suppositions going concern [29]. The alter of inspector is an commitment that must be carried out by the company inside a certain period of time, to be specific 5 (five) a long time for the KAP and 3 a long time for the same AP, where indeed in spite of the fact that the alter of evaluator is deliberate, this alter of inspector cannot demonstrate its impact in giving an review conclusion going concern.

The Influence of the Previous Year's Audit Opinion on the Acceptance of Audit Opinion Going Concern

Based on the comes about of the examination, it can be seen that the past year's review conclusion influences the acknowledgment of the review conclusion going concern. At that point the third speculation (H3) is acknowledged. It is prove by the comes about of the calculated relapse test in table 9 which features a esteem of 0.000. The esteem is less than the esteem Chi-Square ($\text{sig} > 0.05$) which implies that on the off chance that the past year's review conclusion variable is contrasted with the Y variable, specifically going concern can impact the company within the acknowledgment of review suppositions going concern. Review conclusions received within the previous year which are an imperative thought figure in re-granting review suppositions going concern within the taking after year by taking into consideration other components. The components in address are chronicled variables, patterns, and basic data almost the company.

In office hypothesis, the impact of the past year's review supposition on the acknowledgment of review conclusion going concern Reflects how administration or operator controls can influence the auditor's or principal's budgetary explanations and assessments. Organization clashes can lead to data control or imperfect choices, which are at that point reflected within the review supposition. In this manner, an fair and real review conclusion is fundamental to guarantee straightforwardness and believe among all partners of the company. The results of this study are in line with research conducted by Suharto & Majidah, 2020 which expressed that the past year's review conclusion had a noteworthy impact on the positive course of the

acknowledgment of the review supposition going concern [30]. Companies or auditees who within the past year gotten an review conclusion going concern It is likely to proceed to urge an review supposition going concern within the taking after year. And the past year's review conclusion can be utilized as a thought for the inspector in giving an conclusion for the taking after year.

4. CONCLUSION

This research seeks to demonstrate the impact of financial distress, changes in auditors, and last year's audit opinion on the obtaining of a going concern audit opinion regarding properties and real estate companies listed on the Indonesia Stock Exchange during 2021-2022. From the analysis and discussions conducted in this research, several conclusions can be made: The first hypothesis was not supported, indicating that financial distress (X1) does not influence the reception of a going concern audit opinion. The second hypothesis was also not supported, as the auditor switching (X2) does not affect the acceptance of the going concern audit opinion. The third hypothesis was supported, revealing that the audit opinion from the previous year (X3) impacts the receipt of the going concern audit opinion. This study has limitations that highlight the need for further development and enhancements in upcoming research. The limitations of this study are: The analyst had trouble getting to the information of the yearly monetary articulations of property and genuine bequest companies on the official site of the Indonesia Stock Trade in 2021-2022. Based on the comes about of the inquire about conducted, the analyst can give recommendations for the following analyst is anticipated to include other factors that connect with the themes raised in expansion to the factors that as of now exist in this think about that have an affect on the discernment of review conclusions going concern.

Author contribution

All authors have made significant contributions to the research and publication of this study. Author 2 conceptualized the study and designed the methodology. Author 2 contributed to the data collection and analysis. All authors did in the interpretation of the results and the writing of the manuscript. Also, all authors reviewed and approved the final version of the manuscript.

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Conflicts of interest

The authors declare that there are no conflicts of interest regarding the publication of this paper.

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