

THE INFLUENCE FACTORS OF GOING CONCERN AUDIT OPINION ACCEPTANCE USING FIRM SIZE AS A MODERATING VARIABLE

Fitra Hakiki*, Ratna Mappanyukki

Faculty of Economics and Business, Universitas Mercu Buana, Indonesia

Email: fitrahhakiki@yahoo.com*

ARTICLE INFO

Date received : October 27, 2022
Revision date : November 18, 2022
Date received : November 30, 2022

Keywords:

Independent Commissioner, Audit Committee, Financial Distress, Going Concern audit opinion, Firm size

ABSTRACT

A phenomenon this research linked to the mistake from auditor when giving audits opinions, therefore this research aimed to discover factors the receipt of going concern audit opinion with the firm size as a moderating variable and factors including independent commissioners, audit committee, and financial distress. Furthermore, the logistic analysis regression with the Eviews program was the hypothesis test used. The results of this study, the audit committee and financial distress had a notable effect towards going concern audit opinion, while independent commissioners had no impact. Firm size moderates the effect of the audit committee & financial distress on the opinion acceptance. However, it did not moderate the independent commissioners towards going concern opinion. Therefore, the results are useful for creditors and investors as a consideration before investing in the mining industry by assessing the company's financial condition related to its ability to continue going concern.

INTRODUCTION

A phenomenon linked to the mistake from auditor when giving audits opinions still often occurs, not only in Indonesia but also in developed countries like USA, which had experienced this. The cases that occurred were auditors did not provide going concern audit opinion to companies whose conditions did not allow to continue their business.

Kantor Akuntan Publik (KAP) Satrio, Bing, Eny, and Partners had neglected the principles of prudence in auditing their clients. This public accounting firm provided fair opinion without exceptions in the audits results toward annual financial reports of PT. SNP Finance. In fact, the inspection results by Otoritas Jasa keuangan (OJK) indicated that PT.SNP Finance presented financials reports that did not in accordance with the actual financial conditions which were causing significant loss of many parties including banking.

This case involved a public accountant that audited PT. SNP. Considering that the issues occurred in SNP's financial statements should had been found in the previous audit conducted by this public accountant since the actual condition of the company was not reflected by the opinions from the incident. Secondly, the mistake that occurred when providing opinion impact to the wrong decision by the concerned parties which lead to business loss. Besides

that, it also resulted decrement of public trust toward the financial services sector due to the quality of the presented financial reports that have been audited by a public accountant.

Meanwhile, it was the auditor's responsibility to evaluate whether the company could survive the going concern (Arens et al., 2015), revealed several examples of factors affecting uncertainty about the ability of company to continue running its business, namely:

- 1) Recurrent and significant loss of operation or lack of working capital
- 2) The company's inability to pay its obligations when due.
- 3) Losing a major customer, occurring a disaster that is not covered by insurance such as an earthquake or flood, or unusual employment problems.
- 4) Law court, or other similar things that have occurred and could jeopardize the ability of the entity to operate.

Following these situations, not beyond one year from the date, the auditor ought to think about the likelihood that the company will not be able to advance its operations nor meet its obligations as regards the audited financial statements.

A major guide for decision making is the auditor's opinion which is a source of information for parties outside the company. Furthermore, he must be brave enough to tackle problems of going concern and must also be responsible for the issued audit opinion, since it affects the decisions of the users of the financial statements.

Going concern problems can be prevented and overcome with good corporate governance which requires a thorough mechanism. Furthermore, this mechanism works to ensure that the company's management runs according to what is proposed or the direction of the policies that has been ascertained. Code (1992) defined corporate governance as follows: "Corporate governance is the system by which companies are directed and controlled".

Research regarding going concern audit opinion has often been conducted, but it has proved different results. Referring to previous studies which conducted by (Eduk & Nugraeni, 2017; Kristanto & Sihombing, 2014; Parker et al., 2005) proved that the independent commissioner has a significant effect on going concern audit opinion. Varied results were given by the study research conducted by Adjani & Rahardja, Iskandar et al, (Untari & Santosa, 2017), in 2013, 2011, and 2017 respectively. The conclusion was that the independent commissioner had no effect on going concern audit opinion.

Carcello and Neal (2000) and Rabiah (2015), proved that the audit committee has a significant effect on the going concern audit opinion, however the research conducted by (Byusi & Achyani, 2018; Chandra, 2013; Sulistya & Sukartha, 2013) showed different results, implying that the audit had no effect.

Similar research by Bronson et al. (2009); Gallizo and Saladrignes (2016); Jamaluddin, (2018); Ramadhany (2004) and Santosa and Wedari (2007) provided evidence that financial distress has a significant effect on the going concern audit opinion. Yet, research conducted by Difa and Suryono (2015); Lestari and Prayogi (2017); Werastuti (2013) showed different results, that Financial Distress has no effect.

Melania et al. (2019), Mutchler et al. (1997), Nurpratiwi and Rahardjo (2014) and Vermeer et al. (2013) proved that the going concern opinion was affected significantly and negatively by firm size. Similar research was conducted by (Suksesi & Lastanti, 2016), (Kristiana, 2012) and (Wibisono, 2013) but showed different results.

Sourced from the background of the issues that are described then the formulation of the issues this research is : Does the proportion of independent commissioners affect the acceptance of the going concern audit opinion?, Does the audit committee affect the acceptance of the going concern audit opinion?, Does financial distress affect the acceptance of the going concern audit opinion?, Does the size of the company moderate the effect of the

proportion of independent commissioners on the acceptance of the going concern audit opinion?, Does the size of the company moderate the influence of the audit committee on the acceptance of the going concern audit opinion?, Does the size of the company moderate the effect of financial distress on the acceptance of the going concern audit opinion?

Based on the background of the problem, and the formulation of the problem, the expected research benefits are: can contribute to the development of theory in Indonesia academically, especially related to the going concern audit opinion. In addition, it is expected to be used as a basis for input and consideration by auditors in considering the provision of going concern opinions, especially in assessing the financial condition of the company, as well as the extent to which financial distress and Corporate governance affect the provision of going concern audit opinions.

This research uses stakeholder theory to explain the existence of a company is strongly influenced by the support provided by stakeholders to the company because with the involvement of stakeholders, the company can survive in running its business. The basic premise of stakeholder theory is that the stronger the corporate relationship, the better the corporate business.

Ghozali and Chariri (2014) stated that in *Stakeholder Theory*, a company is an entity that also provides benefits for stakeholders rather than only operating for its interest. Conversely, the stakeholders provide support and involvement to the company which influences the existence and going concern of the company, thus ensuring its survival in business.

The Stakeholder theory is a strategic management concept to strengthen relationships of corporations with external groups to develop a competitive advantage. The stronger the corporate relationship, the better the corporate business will be and vice versa.

Reliable financial reports can be used as a signal for stakeholders to consider making economic decisions. Purbawati (2016) stated that one of the important aspects of stakeholder assessment is through the financial statements of the auditor's assessment. The diversity of opinions types given by the auditors will have different impacts on company value in the eyes of stakeholders.

Messier et al., (2016) stated that the audit report typically will express an unqualified opinion but will include an emphasis off a paragraph to emphasize the auditor's doubt about the entity's ability to continue as a going concern". Arens et al. (2015) have a similar opinion indicating that the going concern audit opinion is unqualified, and which includes a paragraph that stresses on the existence of a material uncertainty connecting to episodes or states that could affect the entity's ability to maintain its going concern by causing notable uncertainty.

It is the auditor's responsibility to assess the entity's ability to survive beyond reasonable doubt and to identify information about certain conditions that indicate major doubts about the entity's ability to sustain within a reasonable period (which is not more than one year from the date of the financial statements that being audited referred to as an appropriate period) regarding PSA No. 30 (IAI, 2011: 341.6) section 341. The following are instances of these conditions and events:

- 1) Negative tendencies such as recurring operating losses, inadequate working capital, negative cash flow from business operations, below par essential financial ratios.
- 2) Other clues about possible financial difficulties, such as failure to meet debt obligations or similar agreements, delinquency in dividend payments, refusal by suppliers to submit ordinary credit purchase requests, debt restructuring, the need to seek new sources of funding methods, or partial sales size of assets.

- 3) Internal issues, such as strikes or other labor relations troubles, heavy dependence on the achievements of a specific project, non-economic long-term commitments, the requirement to notably improve operations.
- 4) External issues occurred, such as, complaints from court proceedings, enacting laws or other matters that are likely to harm the ability of the entity to perform, loss of relevant franchises, licenses or patents, loss of major customers or suppliers, losses due to major disasters, such as drought, flood, earthquakes which are not insured or insured, but with inadequate coverage.

Obtaining sufficient audit evidence regarding the appropriate use of assumptions and business continuity by management through the preparation and presentation of financial reports are the responsibilities of the auditor. It also functions by concluding the presence of material uncertainty about the entity's ability to maintain business continuity.

According to Otoritas Jasa Keuangan in 2014, the member of the Commissioner board emerging outside the Issuer or Public Company and fulfilling the necessary conditions is an Independent Commissioner. The Board of Commissioners carry out a very crucial part in the company particularly in the execution of Forum for Corporate Governance as backed by the Forum for Corporate Governance in Indonesia (FCGI, 2002). According to Anthony et al. in 2014, "The supervisory board has a lot of importance to the strategy of the Group". Rusdiyanto & Elan, in 2019, believes that the board of commissioners is responsible for supervising and providing advice to the board of directors. Furthermore, it is an oversight mechanism to provide guidance and direction to the management of the company.

It is the responsibility of the board commissioner to maintain the long term continuity of the business. The satisfactory execution of internal control and risk management, attainment of ideal returns for shareholders shares, equitable preservation of the interests of stakeholders, and application of a logical sequence of leadership for the sake of management progression in all aspects of the organization are insights of this responsibility (KNKG, 2006).

According to Kristanto & Sihombing in 2014, the independent commissioners and the receipt of going concern audit opinion have a negative correlation. The bigger the independent commissioners, the higher the supervision of management performance in managing the company to increase the value and competitiveness company. Thus, decreasing the possibility of accepting the going concern audit opinions. This study's hypothesis is prepared as follows:
H1: The receipt of going-concern audit opinion is negatively and notably affected by the independent commissioners.

According to Otoritas Jasa Keuangan in 2015, "the Audit Committee is a committee responsible for carrying out the duties and functions of the Board Commissioner". It comprises of a minimum of three members from independent commissioners, and other members outside the issuer or public company. Anthony et al in 2014, argued that "the audit committee reviewed the interim and final financial statement of the company, before they were submitted to the supervisory board, also examined financial disclosures release at the end of the period". According to Rusdiyanto & Elan in 2019, shared the opinion that "the audit committee is in charge of assisting the board of commissioners to ensure that financial reports are presented fairly by generally accepted accounting principles". Basically, the audit committee has the role on providing an insight into accounting problems, financial reports and their explanations.

In FCGI (2002) it is stated that the Committee Audit has responsibilities in three areas, which include examination, and evaluation regarding the sufficiency and productivity of the internal control system, checking that the financial reports created by management have provided an accurate depiction of the financial condition, as well as the management of the company according to the applicable laws and regulations.

An independent committee audit has a notable effect on going concern audit opinion as verified by the research conducted by (Carcello & Neal, 2000) and (Rabiah, 2015), an independent audit committee can help reduce management pressure to get an fairly opinion without exception (unqualified) when the auditor feels right to issue going concern audit opinion. Therefore, this study shows that the larger the audit committee will reduce the possibility of receiving a going concern audit opinion. The study hypothesis is prepared as follows:

H2: The audit committee has a negative and significant effect on going concern audit opinion acceptance

According to Fahmi (2012), "Financial Distress is a stage of deteriorating financial conditions prior to bankruptcy or liquidation". According to Hanafi and Halim (2016), Financial Distress can be described from two extreme points, namely short-term to insolvable liquidity difficulties. From this definition, it can be interpreted that, Financial Distress or difficulties is the condition of a company in trouble, crisis or unhealthy conditions that occurred before bankruptcy. This occurs when the company fails or is no longer able to fulfill obligations and the debts due to experiencing shortages and insufficient funds to run or continue the business again.

One way to predict financial distress to bankruptcy is the Altman's Z-score. Altman in 1968 conducted a study to find a bankruptcy prediction model called Multiple Discriminant Analysis (MDA) (Altman et al., 2019). This analyst combines several financial ratios into one model which is used to measure the health level of a company which consists of five ratios called the Z score.

According to Fahmi (2012), "the bankruptcy prediction model that is considered popular and widely used in various studies is the Altman Z-score model". This means that this model is well known and is often used by researchers to predict the financial condition of a company. Altman builds a model (Z-Score) for all industries, manufactures and non-manufacturers. In 1995, this model is known as the Modified Altman model. In connection with the Z-Score formula, Altman eliminates the X5 variable (sales / total assets), X5 in non-manufacturing companies is eliminated because asset turnover in non-manufacturing companies has no significant effect compared to manufacturing companies.

Ramadhany (2004) revealed that if the Z-score count is getting smaller, which signifies that the company is in a worsening financial situation or is sick and even has the probability to go bankrupt, then the possibility of the company acquiring going concern opinion is becoming bigger. Sriati (2012) stated that the bankruptcy discriminant model which is incorporated in a multivariate analysis where the independent variables of this discriminant model are acquired from the company's balance sheet and profit loss statement is an advantage of this z-score analysis.

The auditors tend to sanction a going concern audit opinion for companies whose financial condition is not good, (Carcello & Neal, 2000). This reflects that the company has the chance to get the going concern audit opinion from the auditors when there is financial upset or strain at the company because the company has doubts about its business continuity. Therefore, the study hypothesis is formulated as follows:

H3: Financial strain has a pessimistic and notable effect on going concern audit opinion acceptance.

According to Murdoko Sudarmadji & Sularto in 2007, The Firm size can be determined and expressed in terms of total assets, sales, and market capitalization. Furthermore, an increase in these three variables indicates an increase in the size of the firm because they can represent the firm size.

In this study, total assets were measured using natural logarithms. It is also chosen as a proxy for Firm size considering that the asset value is relatively more stable than the market capitalized value and sales are strongly influenced by supply and demand.

Large firms have greater attention from investors, creditors and the public, so they required more capable supervision and coordination within the firm to protect the interests of shareholders and convince investors to entrust their investment to the firm, therefore it should also be counterpoised with the size of the independent board of commissioners and audit committee that in charge of this matter. Similar research by (Waluyo, 2017), which proved that "The larger the size of a firm, the better the reporting information system and the more it can generate various financial information and other information needed by investors". In conclusion, the larger the size of a Firm, the more it will pay attention to good corporate governance to protect the interests of stakeholders, one of which is by presenting proper financial reports in accordance with generally applied accounting principles which are the duties of the audit committee in supporting the board of commissioners.

The study results Suryati (2020) proved firms that implement good corporate governance and including large firms will ensure high quality of earnings. Thus, high quality of earnings will reduce the possibility of receiving a going concern audit opinion. Based on this, the researcher used firm size as a moderating variable. The study hypothesis is formulated as follows:

H4: Firm size moderates the effect of independent commissioners on the acceptance of going concern audit opinion

H5: Firm size moderates the effect of the audit committee on the acceptance of going-concern audit opinion

Researchers used Firm size as a moderating variable, considering the statement Mutchler et al. (1997) which revealed that going concern audit opinions are more often issued in small firms because auditors believe that financial difficulties can be resolved in large firms rather than in the small firm. This means that the size of firm is able to strengthen or weaken the influence of financial distress on the acceptance of going concern audit opinion, this is in line with the statement in Standard on Auditing (SA) 570 (IAPI, 2014), that the size of an entity might affect its ability to pass through difficult conditions. So, the study hypothesis is formulated as follows:

H6: Firm size moderates the effect of Financial Distress on the acceptance of going-concern audit opinion

METHOD

The populations of this research include mining companies registered on the IDX in 2014-2019. There were 192 companies as samples, and they were determined using the purposive sampling method. The data used were secondary data collected of the annual financial reports of mining companies, accessed and downloaded through the official website www.idx.co.id.

In the guidelines based on NUMBER 33/POJK/2014, the minimum number of Independent Commissioners is 30% of all members of the board of commissioners which can be calculated by calculating the percentage of members of the independent board of commissioners of all members of the board of commissioners.

In the guidelines for the establishment of an effective audit committee, there should be at least three members. And based on circular letter NUMBER 55 /POJK.04/2015, the Audit Committee consists of at least three members from Independent Commissioners and Parties

from outside the Issuer. Therefore the audit committee is measured by studying at the number of members in the audit committee.

This research uses the Altman Z-score model in measuring financial distress which is the third suitable for all industries, because the sample in this study is a mining sector company (non-manufacturing) (Altman et al., 2019). The Z-Score value developed by Altman, namely: $Z = 6.56 X1 + 3.26 X2 + 6.72 X3 + 1.05 X4$

Information:

$X1 = (\text{current assets} - \text{current liabilities}) / \text{total assets}$

$X2 = \text{retained earnings} / \text{total assets}$

$X3 = \text{Earnings before interest and taxes} / \text{Total Assets}$

$X4 = \text{Book value of equity} / \text{total book value of debt}$

Z = Z-Score Value

The cut-off value is $Z < 1.1$ companies are categorized as bankrupt, $1.1 < Z\text{-Score} < 2.6$ companies are in the gray area (gray area or zone of ignorance) or vulnerable areas, and $Z > 2.6$ companies. not bankrupt.

Similar research by Hadi and Anggraeni (2008) concluded that the Altman prediction model is the best among the three predictors analyzed. They include the Altman Z-score model, the Zmijewski model and the Springate model.

Research Damayanti et al. (2019) proved that the Altman Z-Score Model is more accurate in predicting bankruptcy in the period before bankruptcy when compared to the Zmijewski model, with an accuracy rate of 86% in the one year period before the company is released from the stock exchange and 100% in period two the year before the company was released from the exchange. Research Purwanti (2016) concluded that the Z Score Altman model is a more appropriate model to be used in predicting bankruptcy.

In this research, Firm size is employed as a moderating variable. Furthermore, it is estimated by the natural logarithm (Ln) of the firm's total assets. Natural logarithms are used to simplify the nominal numbers in the data. By using natural logarithms, the value of billions and even trillions is simplified, without changing the proportion of the original value

The study data was analyzed using Logistic regression analysis (by E-views 9 program) because the dependent variable is dichotomous (companies that get a going concern audit opinion and companies that do not get an audit opinion). going concern), (Sekaran & Bougie, 2017).

The Hosmer and Lemeshow's Goodness of Fit Test was adopted to ascertain the practicality of the regression model, and this test is adopted to evaluate the null hypothesis showing that the empirical data is by the model (the model can be said to be fit since there is no difference between the model and the data). The null hypothesis cannot be rejected if the statistical value of the Hosmer and Lemeshow's Goodness of Fit Test is higher than 0.05, because the model can forecast the value of its observations. As it complements the observation data, it can be said that the model is satisfactory (Ghozali, 2016).

To test the overall model (overall model fit). The logistic regression model is assessed using LR statistics or probability LR statistics, this test is similar to the F test in multiple linear regression analysis, (Wati, 2018). The LR test can be done by comparing prob (LR Statistics) from a significance test level of 0.05, if prob (LR Statistics) < 0.05 then H_0 is rejected, which means that all explanatory variables simultaneously (jointly) affect the dependent variable.

The effect of each independent variable on the dependent was ascertained by testing with the logistic regression model used in this research. Hypothesis testing can be done by comparing the probability value against α , if the probability value < 0.05 , then H_0 is rejected, which indicates that the independent variable affects the dependent variable, whereas H_0 is

accepted if the probability value is greater than 0.05, and this indicates that the independent variable has no effect on the dependent variable

RESULTS AND DISCUSSION

Presentation of a descriptive analysis is arranged to supply information about the attributes of the research variables. The results of descriptive statistical analysis of each variable with Eviews are as follows.

Table 1
Descriptive Statistical Analysis

	Independent Commissioner	Audit Committee	Financial Distress	Total assets	Audit opinion
Mean	0,41	3,1	3,6	29,29	0,14
Maximum	0,75	5	28,37	32,26	1
Minimum	0,25	2	-5,02	24,77	0
Observations	192	192	192	192	192

Source: data processing eviews 2020

The going conventional audit opinion variable showed that the minimum value was 0 and the maximum was 1, then the mean value was 0,14. The results of the descriptive statistics showed an average value that is closer to the minimum. The number of samples in this study were 192 companies, and those that received going conventional audit opinion were 27 companies, and those who did not accept going conventional audit opinion were 165 companies.

The variable proportion of independent commissioners showed the average value (mean) was 0,41, the minimum value was 0,25 and the maximum was 0,75, the results of these descriptive statistics showed an average value that was closer to the minimum value. Out of a total of 192 firms, 137 were close to the minimum standard and only 55 were close to the maximum.

The audit committee variable shows the minimum value was 2 and the maximum was 5, then the average value (mean) was 3,1. Furthermore, the results of these descriptive statistics indicated that on average the companies sampled have the number of audit committee members at the minimum standard determined by the OJK, namely consisting of at least 3 (three) members. Of the total 192 companies, 163 companies were close to the minimum standard and only 29 companies were close to the maximum value.

The mean value of the Financial Distress variable was 3,6, the minimum value was -5,02, and the maximum was 28,37, with an average value of 3,6 greater than 2,6 and it shows that the company was in good financial condition. based on the cut point offaltmanz-score. Therefore, the average company sampled in this study is in good financial condition or does not experience financial distress. Therefore it can be interpreted that the companies that are sampled do not accept going conventional audit opinion. Of the total 192 companies, 89 companies are in good financial condition, 33 companies were in prone condition (Gray Area) and 43 companies were in financial condition or bankruptcy.

The minimum variable value of total asset as measured by total assets is 24,77, and the maximum value is 32,26, then the mean value is 29,26. The results of the descriptive statistics indicate that the average value is the highest value, that is, the companies that are the research sample are more large companies. In addition, the fact that the sample companies have good possibilities for a relatively extended period of time, so that few welcome going

concern audit opinion are further indications. Out of a total of 192 firms, 91 firms calculated minimum value and 101 firms served maximum value.

The null hypothesis is accepted since the Hosmer and Lemeshow's test proved that a significant value of 0.7012 is higher than the α value of 0.05. Therefore, the regression model is satisfactory for use in subsequent analysis because it can predict observation value or simply, the model is suitable because it tallies with observational data.

Table 2
The Regression Model Feasibility Test
Summary

Hosmer-Lemeshow	0,7012
-----------------	--------

Source: data processing eviews 2020

The testing results of the Prob Value (LR statistic) was 0,000 < 0.05, the hypothesis model agreed with the data can be the conclusion. The results can also be used for testing simultaneously (together) the influence of the independent variable on the dependent variable which implies that independent commissioners, audit committee, and financial distress, have a significant simultaneous effect on ongoing concern audit opinion.

Tabel 3
Overall Model Test Results
Summary

Prob(LR statistic)	0,000
--------------------	-------

Source: data processing reviews 2020

The test results showed the value McFadden R-squared was 0,3386, which means the dependent variable (going concern audit opinion) was 33.86% as explained or impacted by the independent variable (independent commissioner, audit committee, financial distress,). In comparison, the rest defined by other variables outside research model was 66.14%.

Tabel 4
Koefisien Determinasi
Summary

<i>McFadden R-squared</i>	0,3386
---------------------------	--------

Source: data processing reviews 2020

The results of statistical data processing in the table above showed that the significance value for the independent commissioner variable was 0,3056. This value is greater than 0,05 which implies that H1 was not supported/rejected. Therefore, an independent commissioner does not affect the acceptance of going concern audit opinion. Furthermore, the audit committee and the Financialdistress variables had significance values of 0,0502 and 0.033, respectively, which were smaller than 0,05 such that H2 and H3 were accepted. This means that the audit committee and Financial distress had a significant effect on the acceptance of going concern audit opinion.

The interaction between the Independent Commissioner and the size of the company, the significance value is 0,273, which is higher than 0.05, so that H4 is not supported/ rejected, meaning that the size of the company does not moderate the effect of the independent

commissioner on the acceptance of going concern audit opinion. The interaction between the Audit Committee and the size of the company, the significance value is 0,0497, which is smaller than 0.05, so that H5 is supported/ accepted, meaning that the size of the company moderates the effect of the audit committee on the acceptance of going concern audit opinion. the interaction between financial distress and company size, the significance value is 0,0197, smaller than 0.05, so that H6 is supported/ accepted, meaning that company size moderates the effect of financial distress on going concern audit opinion acceptance.

Table 5
Logistic Regression Analysis Test Results

Variable	Coefficient	Std. Error	z-Statistic	Prob.
independent commissioner	51,16826	49,94138	1,024566	0,3056
audit committee	-21,48226	10,97113	-1,958072	0,0502
<i>Financial Distress</i>	5,643446	2,650751	2,128999	0,0333
Total Asset	-1,059005	1,530006	-0,692158	0,4888
independent commissioner * Total Asset	-1,921697	1,753125	-1,096155	0,273
audit committee * Total Asset	0,745392	0,379833	1,96242	0,0497
Financial Distress* Total Asset	-0,000217	9,32E-05	-2,331602	0,0197
C	31,5113	44,04246	0,715476	0,4743

Source: data processing eviews 2020

The influence of independent commissioners towards *going concern* audit opinion, The hypothesis concluded that independent commissioners do not affect the acceptance of going concern audit opinion. This can be explained because the going concern audit opinion which had been received was the responsibility of the company's management that undertakes business operations while the independent commissioners are only the party that supervise the performance of the company's management. Thus the going concern opinion audit given by the auditor is irrelevant with independent commissioner who has the duty to supervise the company.

Supported by descriptive statistics, the findings of researchers in this case proved that all the samples that had been studied, the proportion of independent commissioner provided an average value that was close to the minimum value, or according to the minimum standard that determined by OJK. Based on this, researcher conclude that this is one of the causes, therefore the proportion of independent commissioners will not affect the going concern audit opinion.

Similarly, [Adjani and Rahardja \(2013\)](#), [Iskandar et al. \(2011\)](#), [Untari and Santosa \(2017\)](#), stated that independent commissioners did not take effect on the going concern audit opinion acceptance. [Setiany et al. \(2017\)](#) argued that the independent board commissioner is limited to supervises, but does not improve behavior of managers in manage finances companies, or increase the quality of earnings.

However, similar studies conducted by [Kristanto and Sihombing \(2014\)](#), [Eduk and Nugraeni \(2017\)](#), and [Parker et al. \(2005\)](#) provided varied results, namely that the commissioner independent variable has a notable effect on the going concern audit opinion acceptance, since the substantial proportion of independent commissioners lead to the higher supervision and impact of the independent commissioner on the management performance in

controlling the company, therefore the possibility of auditors to issue the going concern audit opinion is getting smaller.

The influence of the audit committee towards going concern audit opinion, The second hypothesis concludes that the audit committee has a significant effect on the acceptance of going concern audit opinion implying that a high number of audit committee members will reduce the probability of accepting going concern audit opinion. The effect of the audit committee will increase if the size is increased since it has more resources to deal with problems encountered by the firm.

In the Forum for Corporate Governance in Indonesia (FCGI, 2002), the responsibility of the Audit Committee is making sure that the financial reports which are generated by management provide an actual overview of financial conditions, operations results, plans and long-term commitments.

The audit committee responsible to support the Board of Commissioners in carrying out its responsibilities. The function of the audit committee is to improve the quality of financial reports as well as the internal and external audit functions. Firms that have an audit committee usually have more transparent and accountable business management, therefore GCG principles can be applied properly (Linoputri & Achmad, 2010).

The presence of a firm is firmly impacted by the support granted by stakeholders to the firm as explained by the stakeholder theory, therefore it affects the sustainability of firm (going concern), because with the involvement of stakeholders, the firm is able to survive in its business.

This is in line with the audit committee's responsibility in the Corporate Governance, which is to assure that the firm has been operated under the prevailing laws and regulations. This means that the responsibility is to provide trust, transparency of the firm to stakeholders, in order to get support in performing its business, so that the possibility to receive a going concern opinion is getting smaller.

This is similar to Carcello and Neal (2000) and Rabiah (2015), which provided results that the audit committee has a important effect towards going concern audit opinion, because the firm that has a greater percentage of the independent audit committee will enhance its supervision and generate the objectivity of financial reports. However, similar research conducted by Sulisty and Sukartha (2013), Chandra (2013), Byusi and Achyani (2018) provided different results, that the committee has no effect towards going concern audit opinion .

The influence of financial distress towards going concern audit opinion, The third hypothesis concludes that financial distress has a significant effect on the acceptance of going concern audit opinion. This indicates that when there is financial upset or strain, since the company is doubtful of its business continuity, there is the opportunity to receive a going concern audit opinion from the auditor. This study supports the premise of Carcello & Neal in 2000, which says companies when the financial condition of a company is not good, the auditors lead to issue a going concern audit opinion.

In line with the opinion Arens et al. (2015), and Messier et al. (2016) going concern audit opinion is given because there are substantial doubts about the company's ability to continue going concern, factors that can cause uncertainty regarding the ability of the company to continue operate its business such as operational loss or working capital shortage that is recurring and significant as well as the inability of the company to pay its obligations.

Similar research was conducted by (Ramadhany, 2004), (Jamaluddin, 2018), (Santosa & Wedari, 2007), (Bronson et al., 2009) and (Gallizo & Saladrignes, 2016), concluded that financial distress affects. While, Nugroho et al in 2018, argued that when a company

experiences financial distress, it has the opportunity to get a going concern audit opinion from the auditor since the business sustainability of the company is doubtful.

However, research conducted by (Lestari & Prayogi, 2017), (Werastuti, 2013) and (Difa & Suryono, 2015) concluded that financial conditions using a bankruptcy prediction model Altman Z Score had no effect on the going concern audit opinion.

The influence of firm size moderate the effect of independent commissioners on acceptance of going concern audit opinion, The test show that firm size did not moderate the effect of independent commissioners on acceptance of going concern audit opinion. Providing a going concern audit opinion on the part of the auditor is not based on the firm size. Whether the firm size is large or small, if it has good management and performance that can increase value or profit, it will minimize the potential for auditors to present a going concern audit opinion.

Independent commissioner is only the party who supervises the firm's operational activities, the feasibility of achieving targets and the feasibility of using the budget and does not have the authority to utilize assets. Therefore, there is no relationship between going concern audit opinion given by the auditor with the independent commissioner who has the duty to supervise the firm, because the going concern audit opinion is the responsibility of the firm management that carry out the firm's operations.

It can be concluded, the reason of firm size does not moderate the effect of independent commissioners towards going concern audit opinion due to firm size (total assets), is the responsibility of the whole management not independent commissioners.

The research performed by (Sherly, 2015) stated that firm size is unable to moderate the effect of the proportion of independent commissioners on acceptance of going concern audit opinion which agrees with the results of this study. Because, big or small firms do not have guarantee that they have an adequate GCG mechanism to support the business sustainability.

The influence of firm size moderates the effect of the audit committee on the acceptance of going-concern audit opinion, The test show that the size of the firm influences the effect of the audit committee on the acceptance of going-concern audit opinion. Furthermore, the greater the size of the firm (total assets), the more the attention allocated to the control and supervision of the firm's management to improve performance. This is to provide added value to the firm so that it can survive in running its business and the reducing the possibility of receiving a going concern audit opinion.

Large firms have greater attention from investors, creditors and the public, so they required more capable supervision and coordination within the firm to protect the interests of shareholders and convince investors to entrust their investment to the firm, therefore it should also be counterpoised with the size of the independent board of commissioners and audit committee that in charge of this matter. The results of the study (Suryati, 2020) proved firms with good corporate governance implementation and including large firms, will ensure high quality of earnings. Thus, high quality of earnings will decrease the possibility of receiving a going concern audit opinion.

Stakeholder theory explains that the presence of a Firm is strongly affected by the support provided by stakeholders to the firm. Therefore it affects the sustainability of firm (going concern), because with the involvement of stakeholders, the firm is able to survive in its business. This is in line with the audit committee's responsibility in corporate governance, namely to assure that the firm has been run under applicable laws and regulations in maintaining business continuity.

Large firms have greater attention from investors, creditors and the public, so they required more capable supervision and coordination within the firm to protect the interests of shareholders and convince investors to entrust their investment to the firm, therefore it should also be counterpoised with the size of the independent board of commissioners and audit committee that in charge of this matter. Furthermore (Suryati, 2020) proved firms with good corporate governance and including large firms will ensure high quality of earnings. Thus, high quality of earnings will decrease the possibility of receiving a going concern audit opinion.

The influence of firm size moderate the effect of Financial Distress on acceptance of going concern audit opinion, The test show that the size of the firm moderates the effect of financial distress on going-concern audit opinion. The greater the firm's size, the more it will help the firm solve financial problems; therefore, the firm can continue its business and decrease the possibility of receiving a going concern audit opinion.

Firms with high total assets indicate that the firm has good prospects in a relatively long period of time. Therefore, it is expected that the larger the firm, it will reduce the firm in receiving going concern audit opinion.

Mutchler et al. (1997) revealed that going concern audit opinion is more often issued for small firms because auditors believe that financial difficulties in large firms can be resolved better than small firms. This means that the size of the firm is able to strengthen or weaken the influence of financial distress on the acceptance of going concern audit opinion, this is in line with what is stated in the standard on auditing (SA) 570 (IAPI, 2014), that the size of an entity can affect its ability to pass through difficult conditions.

CONCLUSION

This research was conducted with the aim to know the influence of corporate governance and financial distress on the acceptance of audit opinion going concern with the size of the company as a moderating variable, From the results of the research obtained, we draw the following conclusions.

Independent commissioners do not affect the acceptance of going concern audit opinion. This can be explained because the going concern audit opinion which had been received was the responsibility of the company's management that undertakes business operations while the independent commissioners are only the party that supervise the performance of the company's management.

Audit committee has a significant effect on the acceptance of going concern audit opinion implying that a high number of audit committee members will reduce the probability of accepting going concern audit opinion. The effect of the audit committee will increase if the size is increased since it has more resources to deal with problems encountered by the firm.

Financial distress has a significant effect on the acceptance of going concern audit opinion. This indicates that when there is financial upset or strain, since the company is doubtful of its business continuity, there is the opportunity to receive a going concern audit opinion from the auditor. This study supports the premise of Carcillo & Neal in 2000, which says companies when the financial condition of a company is not good, the auditors lead to issue a going concern audit opinion.

Firm size did not moderate the effect of independent commissioners on acceptance of going concern audit opinion. Providing a going concern audit opinion on the part of the auditor is not based on the firm size. Whether the firm size is large or small, if it has good management and performance that can increase value or profit, it will minimize the potential for auditors to present a going concern audit opinion.

Size of the firm influences the effect of the audit committee on the acceptance of going-concern audit opinion. Furthermore, the greater the size of the firm (total assets), the more the attention allocated to the control and supervision of the firm's management to improve performance. This is to provide added value to the firm so that it can survive in running its business and the reducing the possibility of receiving a going concern audit opinion.

The size of the firm moderates the effect of financial distress on going-concern audit opinion. The greater the firm's size, the more it will help the firm solve financial problems; therefore, the firm can continue its business and decrease the possibility of receiving a going concern audit opinion.

The implication of this study for companies is that the existence of independent commissioners and audit committees should not only be observed from the number or regulations fulfillment, but also notice or consider their expertise such as education or experience, and their involvement within the company. Thus, it is expected that the existence of a commissioner independent and committee audit has an impact on improving the company's performance.

Investors should not only consider the implementation of Good Corporate Governance (GCG) and audit opinion on the company's financial statements in making their investment decisions. Investors can pay attention to other things such as economic and political conditions that may affect the company's operations which have an impact on the company's survival, and seek information related to company issues. In addition, it can consider the level of profit and the level of risk that can be borne before investing.

This study has of limitations, among others are, The result of the determination coefficient test shows that the McFadden R-squared value was 0,3386, which indicates that the dependent variable (going concern audit opinion) which is influenced by the independent variable and other variables outside the research model are 33.86%, and 66.14%, respectively.

This study used the proportion independent commissioner and the number of members audit committee to measure the effectiveness of its performance. This is based on the assumption that a company that has a greater proportion of independent commissioners and audit committees members is a company that has better governance company, however this may contain bias in interpreting the number or quantity as effectiveness performance, therefore it becomes a limitation in this study.

Based on the results of research that has been performed, the authors provide the following suggestions, Therefore, it is recommended that further study be undertaken to add or use other variables or factors that are the basis for auditors in providing an opinion, not only financial problems but also from the company's operational side.

It is recommended that further study be undertaken in order to find other indicators that are more precise to measure the effectiveness level of the performance from independent commissioners and audit committee.

REFERENCES

- Adjani, E., & Rahardja, S. (2013). Analisis Pengaruh Corporate Governance Terhadap Kemungkinan Pemberian Opini Audit Going Concern Oleh Auditor Independen (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bei Tahun 2009-2011). *Diponegoro Journal of Accounting*, 2(2), 220–230. [Google Scholar](#)
- Altman, E. I., Hotchkiss, E., & Wang, W. (2019). *Corporate financial distress, restructuring, and bankruptcy: analyze leveraged finance, distressed debt, and bankruptcy*. John Wiley &

Sons. [Google Scholar](#)

- Arens, A. A., Elder, R. J., & Beasley, M. S. (2015). Auditing & Jasa Assurance Pendekatan Terintegrasi. *Edisi Kelimabelas. Erlangga. Jakarta.* [Google Scholar](#)
- Bronson, S. N., Carcello, J. V., Hollingsworth, C. W., & Neal, T. L. (2009). Are fully independent audit committees really necessary? *Journal of Accounting and Public Policy, 28*(4), 265–280. <https://doi.org/10.1016/j.jaccpubpol.2009.06.001> [Elsevier](#)
- Byusi, H., & Achyani, F. (2018). Determinan Opini Audit Going Concern (Studi Empiris Pada Perusahaan Real Estate dan Property yang Terdaftar di BEI Tahun 2013-2015). *Riset Akuntansi Dan Keuangan Indonesia, 3*(1), 13–28. <https://doi.org/10.23917/reaksi.v3i1.5552> [Google Scholar](#)
- Cadbury code. (1992). The financial aspects of corporate governance. In *London: The Committee on the Financial Aspects of Corporate Governance and Gee and Co. Ltd.* [Google Scholar](#)
- Carcello, J. V., & Neal, T. L. (2000). Auditor Reporting. *The Accounting Review, 75*(4), 453–467. [Google Scholar](#)
- Chandra, F. L. (2013). Pengaruh Penerapan Good Corporate Governance Terhadap Opini Audit Mengenai Going Concern Pada Perusahaan Yang Terdaftar Dalam Bursa Efek Indonesia Periode 2010-2011. *Jurnal Ilmiah Mahasiswa Universitas Surabaya, 2*(1), 1–12. [Google Scholar](#)
- Damayanti, N. A., Nurhayati, N., & Prasetyaningtyas, S. (2019). Analisis Perbandingan Model Prediksi Kebangkrutan Altman Z-Score dan Zmijewski di BEI Periode 2011-2015. *E-Journal Ekonomi Bisnis Dan Akuntansi, 6*(2), 171–174. [Google Scholar](#)
- Difa, R. A., & Suryono, B. (2015). Pengaruh Keuangan, Kualitas Auditor, Kepemilikan Perusahaan Terhadap Penerimaan Opini Audit Going Concern. *Jurnal Ilmu & Riset Akuntansi, 4*(8), 1–20. [Google Scholar](#)
- Eduk, K. D., & Nugraeni, N. (2017). Pengaruh Mekanisme Corporate Governance Terhadap Pemberian Opini Audit Going Concern (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2011 – 2013). *Jurnal Riset Akuntansi Mercu Buana, 1*(1), 61–75. <https://doi.org/10.26486/jramb.v1i1.11> [Google Scholar](#)
- Fahmi, I. (2012). *Analisis Laporan Keuangan*. Bandung: Alfabeta. [Google Scholar](#)
- FCGI. (2002). *Peranan Dewan Komisaris dan Komite Audit dalam Pelaksanaan Corporate Governance (Tata Kelola Perusahaan): Vol. II*. Forum for Corporate Governance in Indonesia
- Gallizo, J. L., & Saladríguez, R. (2016). An analysis of determinants of going concern audit opinion: Evidence from Spain stock exchange. *Intangible Capital, 12*(1), 1–16. <https://doi.org/10.3926/ic.683> [Google Scholar](#)
- Ghozali, I. (2016). Aplikasi Analisis Multivariate Dengan Program IBM SPSS 23, Edisi Kedelapan. In *Semarang: Penerbit Undip.* [Google Scholar](#)
- Ghozali, I., & Anis Chariri. (2014). *Teori Akuntansi: International Financial Reporting System (IFRS). Edisi 4*. UNDIP. [Google Scholar](#)

- Hadi, S., & Anggraeni, A. (2008). Pemilihan Prediktor Delisting Terbaik (Perbandingan Antara The Zmijewski Model, The Altman Model, dan The Springate Model). *Jurnal Akuntansi Dan Auditing Indonesia*, 12(2). [Google Scholar](#)
- Hanafi, M. M., & Halim, A. (2016). Analisis Laporan Keuangan, Edisi Kelima. In *Yogyakarta: Upp Stim Ykpn*. [Google Scholar](#)
- Iskandar, T. M., Rahmat, M. M., Noor, N. M., Saleh, N. M., & Ali, M. J. (2011). Corporate governance and going concern problems: evidence from Malaysia. *International Journal of Corporate Governance*, 2(2), 119. <https://doi.org/10.1504/ijcg.2011.041151> [Google Scholar](#)
- Jamaluddin, M. (2018). The Effect Of Financial Distress And Disclosure On Going Concern Opinion Of The Banking Company Listing In Indonesian Stock Exchange. *International Journal of Scientific Research and Management*, 6(01), 64–70. <https://doi.org/10.18535/ijcrm/v6i1.em10> [Google Scholar](#)
- KNKG. (2006). Pedoman umum good corporate governance Indonesia. In *Jakarta: Komite Nasional Kebijakan Governance*.
- Kristanto, S. B., & Sihombing, N. F. (2014). Dampak Mekanisme Good Corporate Governance Terhadap Penerimaan Opini Audit Going Concern. *Simposium Riset Ekonomi*, 51–66. [Google Scholar](#)
- Kristiana, I. (2012). Pengaruh Ukuran Perusahaan, Profitabilitas, Likuiditas, Pertumbuhanperusahaan Terhadap Opini Audit Going Concern Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia (BEI). *Berkala Ilmiah Mahasiswa Akuntansi*, 1(1). [Google Scholar](#)
- Lestari, P., & Prayogi, B. (2017). Pengaruh Finacial Distress, Disclosure, dan Opini Audit Tahun Sebelumnya Terhadap Opini Audit Going Concern (Studi Kasus Pada Perusahaan Manufaktur Sektor Aneka Industri dan Industri Barang Konsumsi di. *Profita*, 10(3), 1–11. [Google Scholar](#)
- Linoputri, F. P., & Achmad, H. T. (2010). *Pengaruh corporate governance terhadap penerimaan opini audit going concern*. Perpustakaan FE UNDIP. [Google Scholar](#)
- Melania, S., Andini, R., & Arifati, R. (2019). Analisis Pengaruh Kualitas Auditor, Likuiditas, Profitabilitas, Solvabilitas dan Ukuran Perusahaan terhadap Opini Audit Going Concern pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Journal of Chemical Information and Modeling*, 53(9), 1689–1699. [Google Scholar](#)
- Messier, W. F., Glover, S. M., & Prawitt, D. F. (2016). *Auditing and Assurance Services: A Systematic Approach 10th*. [Google Scholar](#)
- Mutchler, J. F., Hopwood, W., & McKeown, J. M. (1997). The influence of contrary information and mitigating factors on audit opinion decisions on bankrupt companies. *Journal of Accounting Research*, 35(2), 295–310. [Google Scholar](#)
- Nurpratiwi, V., & Rahardjo, S. N. (2014). Profitabilitas , Dan Rasio Aktivitas Terhadap. *Diponegoro Journal of Accounting*, 3(3), 643–657. [Google Scholar](#)
- Parker, S., Peters, G. F., & Turetsky, H. F. (2005). Corporate Governance Factors and Auditor Going Concern Assessments. *Review of Accounting and Finance*, 4(3), 5–29. <https://doi.org/10.1108/eb043428> [Google Scholar](#)

- Purbawati, D. (2016). Pengaruh opini audit dan luas pengungkapan sukarela terhadap perubahan harga saham (studi empiris pada perusahaan go public di Indonesia tahun 2013-2015). *Jurnal Administrasi Bisnis*, 5(1), 6–12. [Google Scholar](#)
- Purwanti, E. (2016). Analisis Perbedaan Model Altman Z Score Dan Model Springate Dalam Memprediksi Kebangkrutan Pada Perusahaan Pertambangan Di Indonesia. *Jurnal STIE Semarang*, 8(2), 131639. [Google Scholar](#)
- Rabiah, S. S. (2015). Pengaruh Dewan Direksi, Dewan Komisaris, Komite Audit Dan Kepemilikan Institusional Terhadap Opini Audit Asumsi Going Concern. *Jurnal Online Mahasiswa Fakultas Ekonomi*, 2(2). [Google Scholar](#)
- Ramadhany, A. (2004). Analisis Faktor-Faktor Yang Mempengaruhi Penerimaan Opini Going Concern Pada Perusahaan Manufaktur Yang Mengalami Financial Distress Di Bursa Efek Jakarta. In *Maksi* (Vol. 4). [Google Scholar](#)
- Santosa, A. F., & Wedari, L. K. (2007). Analisis faktor-faktor yang mempengaruhi kecenderungan penerimaan opini audit going concern. *Jurnal Akuntansi Dan Auditing Indonesia*, 11(2), 141–158. [Google Scholar](#)
- Sekaran, U., & Bougie, R. (2017). Metode penelitian untuk bisnis buku 2. In *Jakarta: Salemba Empat*. Salemba Empat. [Google Scholar](#)
- Setiany, E., Suhardjanto, D., Lukviarman, N., & Hartoko, S. (2017). Board Independence, Voluntary Disclosure, and the Cost of Equity Capital. *Review of Integrative Business & Economics Research*, 6(4), 389–399. [Google Scholar](#)
- Sherly, S. (2015). Pengaruh Mekanisme Good Corporate Governance Dan Kondisi Keuangan Perusahaan Terhadap Pemberian Opini Audit Going Concern Dengan Ukuran Perusahaan Sebagai Variabel Moderating. *Jurnal Magister Akuntansi Trisakti*, 2(2), 161–182. [Google Scholar](#)
- Suksesi, G. W., & Lastanti, H. S. (2016). Pengaruh Opini Audit Tahun Sebelumnya, Reputasi Auditor, Ukuran Perusahaan, Profitabilitas, Likuiditas, dan Solvabilitasterhadap Pemberian Opini Audit Going Concern. *Prosiding Seminar Nasional Cendekiawan*, 10–11. [Google Scholar](#)
- Sulistya, A. ., & Sukartha, P. D. Y. (2013). Pengaru Prior Opinion , Pertumbuhan Dan Mekanisme Corporate Governance Pada Pemberian Opini Audit. *E-Jurnal Akuntansi Universitas Udayana*, 1, 17–32. [Google Scholar](#)
- Suryati, A. (2020). Pengaruh Good Corporate Governance Terhadap Kualitas Laba Dengan Ukuran Perusahaan Sebagai Variabel Moderasi. *Jurnal Kajian Ilmiah*, 20(3), 281–290. <https://doi.org/10.31599/jki.v20i3.316> [Google Scholar](#)
- Untari, D. R., & Santosa, S. (2017). The Effect of Corporate Governance Mechanism, Company's Growth and Company Performance toward Going Concern Audit Opinion in Non-Financial Service Companies for The Period of 2012-2015. *Journal of Applied Accounting and Finance*, 1(2), 91–108. [Google Scholar](#)
- Vermeer, T. E., Raghunandan, K., & Forgiione, D. A. (2013). Going-concern modified audit opinions for non-profit organizations. *Journal of Public Budgeting, Accounting & Financial Management*. [Google Scholar](#)

- Waluyo, W. (2017). Firm size, firm age, and firm growth on corporate social responsibility in Indonesia: The case of real estate companies. *European Research Studies Journal*, XX(4A), 360–369. [Google Scholar](#)
- Wati, L. N. (2018). Metodologi Penelitian Terapan: Aplikasi SPSS, EViews, Smart PLS dan AMOS. In *Edisi Kedua. Bekasi: Pustaka Amri*. [Google Scholar](#)
- Werastuti, D. N. S. (2013). Pengaruh Auditor Client Tenure, Debt Default, Reputasi Auditor, Ukuran Klien dan Kondisi Keuangan Terhadap Kualitas Audit Melalui Opini Audit Going Concern. *VOKASI Jurnal Riset Akuntansi*, 2(1), 99–116. [Google Scholar](#)
- Wibisono, E. A. (2013). Prediksi Kebangkrutan, Leverage, Audit Sebelumnya, Ukuran Perusahaan Terhadap Opini Going Concern Perusahaan Manufaktur BEI. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 1(4). [Google Scholar](#)

Copyright holder:

Fitra Hakiki, Ratna Mappanyukki (2022)

First publication right:

Journal of Social Science

This article is licensed under:

