

AUDITING | RESEARCH ARTICLE

The Influence of Opinion Shopping, Audit Quality, and Financial Condition on Going Concern Audit Opinions: A Study on Construction and Infrastructure Sector Companies Listed on the Indonesia Stock Exchange

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ABSTRACT

This study aims to determine the effect of opinion shopping, audit quality, and financial condition proxied by the debt-to-equity ratio on going concern audit opinions. The dependent variable used is in the form of a dummy. This research uses quantitative research methods. The sample in this study was selected using a purposive sampling technique, which obtained 37 construction and infrastructure sector companies listed on the Indonesia Stock Exchange in 2021-2023, with a total sample of 111. Data collection techniques in this study used documentation techniques and library research. The data collected is the company's financial reports and annual reports. The data analysis technique used was logistic regression analysis with SPSS version 30. The results showed that opinion shopping affected the going concern audit opinion, while audit quality and financial condition did not affect the going concern audit opinion.

Keywords: Opinion Shopping, Audit Quality, Financial Condition, Going Concern Audit Opinion.

JEL Code: M42, G32.

I. Introduction

The business world is experiencing rapid growth and increasing competition among business actors. This phenomenon is evident in Indonesia's relatively unstable economic situation and company management's continuous survival efforts. One such effort is to enhance the confidence of financial statement users through audits conducted either by internal audit departments or external auditors. The audit process by independent auditors, particularly those from Public Accounting Firms (KAP), plays a crucial role in ensuring the credibility of financial reports. Audited financial statements increase stakeholder trust by providing accountable information that assists decision-making processes. One of the main factors auditors consider in issuing an audit opinion is the company's ability to maintain its going-concern status. A going concern opinion is an audit opinion modified by the auditor to reflect the possibility of a company's continued operation. Going concern is a fundamental assumption in preparing financial statements, wherein the company is presumed



not to have intentions or plans to liquidate or significantly reduce the scale of its operations. In 2022, PT Adhi Karya (Persero) Tbk faced substantial financial pressure, marked by high debt levels and low liquidity. Despite its poor financial condition, the auditor still issued an unqualified opinion, raising suspicions of opinion shopping. Opinion shopping refers to seeking auditors willing to support the accounting treatments preferred by management to achieve desired financial reporting outcomes. Companies often switch auditors to avoid receiving a going-concern opinion. This situation suggests that companies may attempt to influence auditors to avoid going-concern opinions, which could adversely affect their reputation and financing access. Consequently, the Financial Services Authority (OJK) intensified its supervision over the financial reports and audit practices of PT Adhi Karya (Persero) Tbk (<https://www.pwc.com>). One indicator of audit quality is the auditor's affiliation with a Big Four accounting firm, as these firms strive to maintain their reputations by avoiding unethical behavior. Audit quality is influenced by auditor competence, independence, and adherence to ethical codes, which directly impact audit outcomes (Sinurat & Simbolon, 2022). Research by Kristiani and Lusmeida (2018) and Rahim (2016) indicates that audit quality affects the issuance of going concern opinions, as auditors from larger firms are more likely to disclose issues due to their greater capacity to manage legal risks. Rahim (2016) found that the larger the scale of the audit firm, the higher the likelihood that the auditor would issue a going-concern opinion. However, Sinurat and Simbolon (2022) found no significant relationship between audit quality and going-concern audit opinions. According to Sinurat and Simbolon (2022), a company's financial condition reflects its actual state, encompassing performance aspects and goal achievement. Studies conducted by Shulhiyyah et al. (2019) and Rahim (2016) found that financial condition influences the receipt of going concern opinions. Nevertheless, research by Hardi et al. (2020) and Effendi (2019) did not find a significant relationship between financial condition and the receipt of going concern audit opinions.

II. Literature Review and Hypothesis Development

2.1. Agency Theory

Agency theory discusses the agency relationship between principals and agents. An agency relationship arises when one or more principals hire another party (the agent) to perform specific tasks on their behalf, granting the agent decision-making authority. The principal refers to the party delegating authority, such as shareholders, while the agent refers to the party executing the mandate, namely, management, which operates the company. The main objective of agency theory is to explain how parties involved in a contractual relationship can design contracts to minimize costs arising from information asymmetry and uncertainty.

2.2. Signaling Theory

According to Difa and Suryono (2015), signaling theory explains how companies convey signals to users of financial statements. These signals provide information regarding management actions in realizing the owners' interests. Such signals may include promotions or other disclosures indicating the company has advantages. This theory emphasizes that the signaling activities by managers aim to reduce information asymmetry between the involved parties. In this context, signaling theory illustrates management's strategies to communicate relevant entity developments to investors.

2.3. Going Concern Audit Opinion

Going concern results from the auditor's evaluation and assessment regarding doubts about a company's ability to continue its operations (Indonesian Institute of Accountants). A modified audit report related to going concern indicates that the auditor, through consideration and analysis, has identified risks

that the company may be unable to maintain its operations. Auditors engage in various analyses, including evaluating operational results, economic conditions affecting the company, the company's ability to meet financial obligations, and projected liquidity levels for the upcoming period.

2.4. Opinion Shopping

Nursasi and Maria (2015) explain that opinion shopping refers to replacing an independent auditor in the subsequent year after the company receives a going concern audit opinion in the current year. The Securities and Exchange Commission (SEC) defines opinion shopping as seeking an auditor willing to support the accounting treatments proposed by management to achieve the company's financial reporting objectives.

H1: Opinion shopping influences the going concern audit opinion.

2.5. Audit Quality

According to Minerva et al. (2020), audit quality refers to the auditor's ability to identify and report violations found in financial statements. Financial statement audits aim to meet stakeholder needs in the decision-making process. Successful audits serve as a bridge between stakeholder interests and help prevent disseminating misleading information. Therefore, audit reports produced by Public Accounting Firms (KAP) must maintain high-quality standards.

H2: Audit quality influences the going concern audit opinion.

2.6. Financial Condition

Financial condition represents the actual state of a company, reflecting its performance over time. Financial condition presents a comprehensive view of a company's financial health. The worse or more disrupted a company's financial condition is, the greater the likelihood it will receive a going concern audit opinion. Conversely, a sound financial condition reflects good company performance. Companies with good financial reports are more likely to attract investors, and auditors generally do not issue going concern opinions for companies with strong financial conditions (Jalil, 2019).

H3: Financial condition influences the going concern audit opinion.

III. Research Method

This study is classified as quantitative research. The focus of this study is to examine the influence of opinion shopping, audit quality, and financial condition on going concern audit opinions among construction and infrastructure companies listed on the Indonesia Stock Exchange during the 2021–2023 period. The company data used in this research was sourced from the official Indonesia Stock Exchange website (<https://www.idx.co.id>) using a purposive sampling. Based on data from the Indonesia Stock Exchange (IDX), there were 50 construction and infrastructure companies during 2021–2023. Using purposive sampling criteria, 37 companies were selected as the final sample, resulting in 111 observations over the three years. The variables in this study are divided into two types:

3.1. Dependent Variable

According to Sugiyono (2019), the dependent variable is a variable that is influenced by or is the result of the independent variable. This study's dependent variable is the going concern audit opinion, measured using a dummy variable.

Where:

1 = Company receiving a going concern audit opinion.

0 = Company not receiving a going concern audit opinion.

3.2. Independent Variables

The independent variables are opinion shopping, audit quality, and financial condition.

3.2.1. Opinion Shopping (X1)

According to the Securities and Exchange Commission (SEC), opinion shopping is the practice of seeking an auditor willing to support the accounting treatments proposed by management to achieve the company's reporting objectives. This variable is measured using a dummy variable based on Hardi et al. (2020).

Where:

1 = The company is audited by a different independent auditor in the following year after receiving a going concern audit opinion.

0 = The company is audited by the same independent auditor the following year after receiving a going concern audit opinion.

3.2.2. Audit Quality (X2)

According to Zam et al. (2021), audit quality ensures that audit activities are performed according to applicable standards and that public accounting firms (KAP) implement audit quality control procedures. This variable is measured using a dummy variable.

Where:

1 = Auditor affiliated with a Big Four accounting firm.

0 = Auditor not affiliated with a Big Four accounting firm.

3.2.3. Financial Condition (X3)

A company's financial condition is reflected in its financial statements, providing an overall view of its financial health. Financial condition is identified through financial ratio analysis, particularly the debt-to-equity ratio (DER), indicating whether the company is in good or poor condition. Based on Hardi et al., financial condition is measured using a dummy variable.

Where:

1 = If the debt-to-equity ratio exceeds 1, the company's financial condition is considered unhealthy.

0 = If the debt-to-equity ratio is below 1, the company's financial condition is healthy.

The sampling technique employed in this study is purposive sampling, aimed at obtaining a representative sample that meets specific criteria set by the researcher. The criteria for sample selection are as follows:

1. Construction and infrastructure sector companies listed on the Indonesia Stock Exchange during 2021–2023.

2. Companies that consistently published their financial statements and annual reports on the IDX website throughout 2021–2023.
3. Companies that issued Indonesian Rupiah (Rp) financial statements to ensure currency consistency.

The analytical techniques used in this study include descriptive statistics, multicollinearity tests, model fit tests (Hosmer and Lemeshow test), F-tests, coefficient of determination tests (Nagelkerke R Square), and hypothesis testing to evaluate model adequacy and the significance of relationships between variables. Data processing was conducted using SPSS version 30. The logistic regression model applied in this study is as follows:

$$Ln \frac{P(Y)}{1 - P(Y)} = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon$$

Where:

$Ln \frac{P(Y)}{1 - P(Y)}$ = Dummy variable for audit opinion (1 for going concern opinion, 0 for non-going concern opinion)

α = Constant

$\beta_1 - \beta_3$ = Regression coefficients for each independent variable

X1 = Opinion shopping

X2 = Audit quality

X3 = Financial condition

ϵ = Error term

IV. Results and Discussion

4.1. Result

To begin the analysis, descriptive statistics were used to provide an overview of the research variables. These statistics summarize the minimum, maximum, mean, and standard deviation values for each variable in the study. The results are presented in Table 1 below.

Table 1. Descriptive Statistical Analysis Results

Descriptive Statistics	N	Minimum	Maximum	Mean	Std. Deviation
Opinion Shopping	111	0.00	1.00	0.1261	0.33350
Audit Quality	111	0.00	1.00	0.2793	0.45068
Financial Condition	111	0.00	1.00	0.5495	0.49980
Going Concern Audit Opinion	111	0.00	1.00	0.1712	0.37837
Valid N (listwise)	111				

Table 1 presents the descriptive statistics for the variables examined. The mean value for opinion shopping is 0.1261 with a standard deviation of 0.33350, indicating that only a small proportion of the companies in the sample engaged in auditor switching behavior following a going concern audit opinion. The audit quality variable has a mean of 0.2793, suggesting that Big Four audit firms audited 27.93% of the sample. The financial condition variable, measured by the debt-to-equity ratio (DER), shows a mean of 0.5495, implying that more than half of the firms exhibit poor financial conditions. The dependent variable, going concern audit opinion, has a mean of 0.1712, indicating that approximately 17.12% of firms received a going concern opinion during the observed period.

Table 2. Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	Opinion Shopping	0.968	1.033
	Audit Quality	0.968	1.033
	Financial Condition	0.997	1.003

Table 2 displays the variance inflation factor (VIF) values below 10 and tolerance values above 0.1. This confirms the absence of multicollinearity among the independent variables, ensuring the reliability of the logistic regression analysis.

Table 3. Hosmer and Lemeshow Goodness of Fit Test

Step	Chi-square	df	Sig.
1	0,602	3	0,896

The Hosmer and Lemeshow test yields a p-value of 0.896, which exceeds the 0.05 significance level. This indicates that the logistic regression model fits the data well and is suitable for further inferential analysis.

Table 4. Simultaneous Significance Test (F-Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3,119	3	1,040	8,808	<0,001 ^b
	Residual	12,629	107	0,118		
	Total	15,748	110			
a. Dependent Variable: Going Concern Audit Opinion						
b. Predictors: (Constant), Financial Condition, Opinion Shopping, Audit Quality						

As shown in Table 4, the F-statistic is 8.808 with a significance value of less than 0.001. This suggests that the independent variables, opinion shopping, audit quality, and financial condition, jointly have a statistically significant effect on the likelihood of receiving a going concern audit opinion.

Table 5. Coefficient of Determination (Nagelkerke R²)

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	81,571 ^a	0,165	0,276

The Nagelkerke R Square value of 0.276, presented in Table 5, indicates that the model can explain 27.6% of the variance in the dependent variable. The remaining 72.4% is attributed to factors not included in the model, suggesting the need for further variable expansion in future studies.

Table 6. Hypothesis Testing and Logistic Regression Analysis

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)		
							Lower	Upper	
Step 1 ^a	Opinion Shopping	2,225	0,660	11,377	1	<0,001	9,255	2,540	33,724
	Audit Quality	-1,956	1,086	3,242	1	0,072	0,141	0,017	1,189

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
							Lower	Upper
Financial Condition	0,705	0,596	1,400	1	0,237	2,023	0,630	6,502
Constant	-2,144	0,520	16,985	1	<0,001	0,117		

The logistic regression results are interpreted as follows:

1. Opinion Shopping exhibits a positive and statistically significant influence on going concern audit opinion, with a regression coefficient (B) of 2.225 and an Exp(B) of 9.255 ($p < 0.001$). This means companies engaging in opinion shopping are over nine times more likely to receive a going concern opinion, supporting Hypothesis 1. This finding aligns with studies by Hardi et al. (2020) and Rahim (2016), emphasizing that auditor switching behavior—especially following a previous going concern opinion—is a potential indicator of managerial efforts to avoid unfavorable audit outcomes.
2. Audit Quality, proxied by affiliation with Big Four firms, has a negative coefficient of -1.956 but is not statistically significant at the 5% level ($p = 0.072$). This suggests that audit quality, as defined in this study, does not significantly affect the issuance of a going concern opinion, thus rejecting Hypothesis 2. This result is consistent with Sinurat and Simbolon (2022), who argue that Big Four and non-Big Four firms may exercise similar professional judgment and independence levels, particularly in highly regulated environments.
3. Financial Condition, measured using the debt-to-equity ratio (DER), shows a positive coefficient of 0.705 with an Exp(B) of 2.023. However, it is also statistically insignificant ($p = 0.237$), leading to the rejection of Hypothesis 3. This indicates that DER alone may not be a sufficient proxy for assessing financial distress or going concern risk. Auditors will likely consider a broader range of financial indicators and macroeconomic conditions when forming their opinions, as Effendi (2019) and Jalil (2019) suggested.

4.2. Discussion

4.2.1. The Effect of Opinion Shopping on the Receipt of Going Concern Audit Opinion

Based on the results of the hypothesis testing, the opinion shopping variable yielded an Exp(B) value of 9.255 with a significance level of $p < 0.001$, which is below the 0.05 threshold. This indicates that opinion shopping significantly influences the likelihood of receiving a going concern audit opinion. The positive regression coefficient of 2.225 confirms that the relationship is positive, meaning companies that engage in opinion shopping are 9.255 times more likely to receive a going concern opinion. Therefore, Hypothesis 1 is supported, indicating that opinion shopping significantly affects the issuance of going concern opinions in construction and infrastructure sector companies listed on the Indonesia Stock Exchange for 2021–2023. In many cases, receiving a going concern opinion in the prior year leads management to avoid switching auditors in the following year, possibly to address internal issues proactively. This reduces the likelihood of receiving a similar opinion again, which aligns with the signaling intent behind auditor selection.

4.2.2. The Effect of Audit Quality on the Receipt of Going Concern Audit Opinion

The regression results show that the audit quality variable produced an Exp(B) value of 0.141 with a p-value of 0.072, which exceeds the 0.05 significance level. This implies that audit quality does not significantly influence issuing a going concern audit opinion. Although the regression coefficient is negative at -1.956, suggesting an inverse relationship, the lack of statistical significance renders the effect inconclusive. Consequently, Hypothesis 2 is not supported. Audit quality, measured by whether the firm is affiliated with a

Big Four auditor, does not affect the likelihood of receiving a going concern opinion in the sampled companies. This finding suggests that Big Four and non-Big Four audit firms can provide independent, high-quality audits equally. The competitive landscape has likely driven non-Big Four firms to uphold rigorous standards, minimizing the quality gap traditionally perceived in auditor classification.

4.2.3. The Effect of Financial Condition on the Receipt of Going Concern Audit Opinion

The financial condition variable, proxied by the Debt to Equity Ratio (DER), resulted in an Exp(B) value of 2.023 with a significance level of $p = 0.237$, indicating no significant influence on the issuance of going concern audit opinions. The regression coefficient 0.705 is positive, implying a partial positive relationship, yet it lacks statistical significance. Accordingly, Hypothesis 3 is not supported, as financial condition (as measured by DER) does not significantly affect the auditor's decision to issue a going concern opinion in construction and infrastructure companies listed on the Indonesia Stock Exchange during 2021–2023. This suggests auditors may consider other financial ratios, such as liquidity or cash flow metrics, or broader economic conditions when forming their audit opinion. A sound financial position based solely on DER does not guarantee immunity from going concern risk, as auditors rely more on holistic audit findings rather than isolated financial ratios in making professional judgments.

V. Conclusion

Several conclusions can be drawn based on the data analysis and hypothesis testing. First, opinion shopping significantly and positively affects the issuance of going concern audit opinions among construction and infrastructure companies listed on the Indonesia Stock Exchange (IDX) during 2021–2023. This finding suggests that companies engaging in auditor switching behavior, particularly after receiving a prior going concern opinion, are more likely to receive the same opinion again, possibly due to management's proactive response to auditor assessments. Second, audit quality, proxied by whether the auditor is affiliated with a Big Four firm, does not significantly affect the issuance of going-concern audit opinions. This implies that Big Four and non-Big Four firms may demonstrate comparable independence and professional judgment levels when evaluating clients' financial sustainability. Third, as proxied by the debt-to-equity ratio (DER), the company's financial condition does not significantly influence going-concern audit opinions. This result indicates that auditors may rely on a broader set of financial and non-financial indicators, beyond DER, when forming judgments regarding a company's ability to continue as a going concern. This study contributes to the audit literature by emphasizing the critical role of opinion shopping in signaling audit outcomes, while also suggesting that firm affiliation and DER alone may be insufficient predictors. These findings offer practical insights for auditors, regulators, investors, and academics seeking to understand the dynamics of audit opinions in high-risk industries.

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