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The Effect Of Company Size , Company Growth , Solvability, And Profitability On Going Concern Audit Opinions In Mining Sector Companies Listed On The Idx In The Period 2021-2024

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Abstract

This study aims to examine and analyze the influence of company size, company growth, solvency, and profitability on going concern opinions in mining sector companies listed on the IDX 2021-2024. This study uses quantitative research with a sample of 57 companies. The data analysis technique uses Multiple Linear Regression. The test results show partially using the T Test only Company Size and Profitability that influence the Going Concern Opinion while other variables namely Company Growth and Solvency do not affect the Going Concern Opinion. The simultaneous test results using the F Test show that Company Size, Company Growth, Solvency, and Profitability influence the Going Concern Opinion. Based on the R Square value, it shows the variability of the dependent variable (Going Concern Opinion) which can be explained by the variability of the Independent variables (Company Size, Company Growth, Solvency, and Profitability) of 16.3%.

Keywords : Company *Size , Company Growth, Solvency, Profitability and Going Concern Opinion.*

INTRODUCTION

Mining companies are said to be business entities that play a vital role in the exploration, mining, and processing of mineral resources and energy derived from the earth. These companies play a strategic role in the national economy as they provide

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primary raw materials for various manufacturing and construction industries, create significant employment opportunities, and contribute significantly to state revenue through taxes and royalties. However, the mining sector also faces various complex challenges, such as serious environmental impacts, strict government regulations, and highly volatile commodity prices on the global market.

Company size is an important factor that influences the environmental and operational impact of the company. Large companies typically have a larger scale of operations and greater complexity in waste management and emissions, resulting in pressure from the public and government to comply with increasingly stringent environmental regulations. Additionally, larger companies tend to have greater resources to manage risks and implement sustainability programs.

Rapid company growth is usually accompanied by large investments in infrastructure such as roads, ports and processing facilities, which can support local and national economic development. However, rapid growth can also have negative impacts such as deforestation, water and air pollution, and ecosystem damage that is difficult to repair. Therefore, managing sustainable growth is very important to maintain a balance between economic development and environmental preservation.

A company's solvency reflects the company's ability to meet its long-term obligations. Companies with high solvency have the capacity to participate in large, long-term projects that require significant initial investment. Conversely, companies with low solvency may face barriers to accessing capital and resources, which can hinder their growth and business continuity.

High profitability is often an indicator of a company's success. However, if not balanced with sustainable business practices, this can lead companies to neglect environmental and social aspects, resulting in long-term negative impacts. Therefore, profitability must be carefully managed to avoid compromising business sustainability .

One of the phenomena that has attracted attention is the going concern opinion case related to alleged corruption at PT Timah Tbk. The Attorney General's Office (AGO) has successfully uncovered a corruption case in the tin commodity trade system in the mining business permit (IUP) area of PT Timah Tbk for the 2015-2022 period. A total of 22 people have been named as suspects, including public figures such as the husband of artist Sandra Dewi and businesswoman Helena Lim. Based on an audit by the Financial and Development Supervisory Agency (BPKP), state losses due to this corruption reached Rp 300 trillion (https://www.kompaspedia.kompas.id). This case demonstrates the importance of transparency and accountability in the financial reports

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of mining companies. Seeing this phenomenon, the author conducted observations on mining sector companies listed on the Indonesia Stock Exchange (IDX). Of the 858 listed companies, approximately 61 mining companies failed to issue complete and consecutive financial reports and did not provide audited reports during the 2021-2024 period. This raises concerns regarding the uncertainty of business continuity and the quality of financial reporting in this sector.

LITERATURE REVIEW

Going Concern Opinion

A going-concern audit opinion is an opinion issued by an auditor when there is significant concern or uncertainty regarding a company's ability to continue its operations reasonably in the foreseeable future (Tihar et al., 2021). This opinion must be clearly and transparently disclosed in the audited financial statements so that stakeholders, such as investors, creditors, and regulators, can understand the risks facing the company. Financial statements are prepared based on the going concern assumption, unless management plans to cease operations or liquidate the entity. The auditor provides an opinion based on the results of the examination and the condition of the company when audit 2 was conducted. If the auditor does not find significant doubts regarding the continuity of the business, then a going concern opinion is not issued (Nurul Hidayati & Dheasey Amboningtyas, 2017). Thus, a going concern audit opinion is an important indicator that provides information regarding the company's business continuity to interested parties.

Hypothesis Development

The Influence of Company Size on Going Concern Audit Opinion

According to Aprinia RW (2018), company size significantly influences going-concern audit opinions. Larger companies tend to receive more positive going-concern opinions because they have more resources and better financial stability. Company size can be measured through total assets, invested capital, and sales volume. The larger a company's balance sheet, the greater its capacity to withstand business risks. Research by Aprinia (2016) also found that company size significantly influences going-concern audit opinions, indicating that auditors place more trust in larger companies regarding business continuity.

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The Influence of Company Growth on Going Concern Audit Opinions

Smith and Jones (2021) stated that stable growth in revenue and net profit can increase auditors' confidence in the company's survival. However, rapid growth without proper management can pose significant risks, such as overexpansion and uncontrolled debt increases (Johnson, 2021). Auditors will issue a questionable going-concern opinion if they see signs that the growth is unsustainable and could lead to future financial problems. Therefore, company growth must be managed carefully to avoid raising doubts about the company's going concern.

The Influence of Solvency on Going Concern Audit Opinion

The solvency ratio is used to measure the extent to which a company's assets are funded by debt, which provides an overview of the company's risk in meeting its long-term obligations (Hery, 2021). This ratio is important in analyzing a company's financial health and its ability to survive in the long term. A high solvency ratio may indicate greater financial risk and create uncertainty about the company's viability. Research by Felix Irwanto & Hendang Tanusdjaja (2020) shows that solvency 3 has a positive effect on going concern audit opinion, which means that the higher the solvency ratio, the greater the likelihood that the auditor will issue a going concern opinion. and can create uncertainty regarding the company's survival. Research by Felix Irwanto & Hendang Tanusdjaja (2020) shows that *solvency* has a positive effect on *the going-concern audit opinion* .

The Influence of Profitability on Going Concern Audit Opinion

Sustainable and planned profitability can increase auditor confidence in the company's business continuity (Hassan et al., 2020). Conversely, aggressive growth without a clear strategy can raise doubts about the company's viability and trigger a going concern opinion. Research by Kimberli & Budi (2021), Evelyn (2018), and Sesty & Nazir (2018) shows that profitability has a negative and significant influence on going-concern audit opinions, meaning that the higher the company's profitability, the less likely the auditor is to issue a going-concern opinion.

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Conceptual Framework

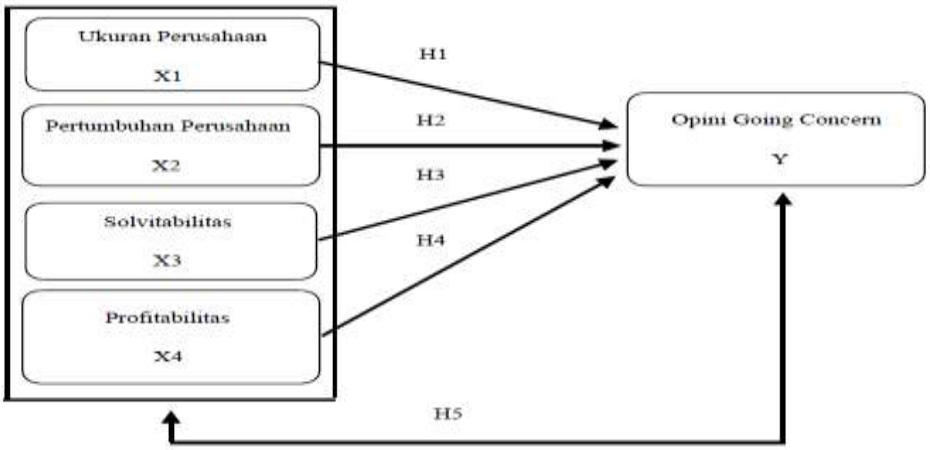


Figure 1. Conceptual Framework

Hypothesis

Based on the research concept above, the hypothesis is formulated as follows:

H1: *Company size* has a partial effect on *the Going Concern Audit Opinion* in the mining sector listed on the Indonesia Stock Exchange in the 2021-2024 period.

H2: *Company growth* has a partial effect on *the Going Concern Audit Opinion* in the mining sector listed on the Indonesia Stock Exchange in the 2021-2024 period.

H3: *Solvency* has a partial effect on *Going Concern Audit Opinion* in the mining sector listed on the Indonesia Stock Exchange in the 2021-2024 period.

H4: *Profitability* has a partial effect on *Going Concern Audit Opinion* in the mining sector listed on the Indonesia Stock Exchange in the 2021-2024 period.

H5: *Company Size* , *Company Growth, Solvency, Profitability* have a simultaneous influence on *Going Concern Audit Opinions* in the mining sector listed on the Indonesia Stock Exchange.

METHODOLOGY STUDY

Type Study

This study employed a quantitative method. This research approach examines a population or sample using structured and systematic data collection instruments (Sugiyono, 2019).

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Data Types and Data Sources

This study uses secondary data as the primary source. This secondary data is collected by other parties and can be reanalyzed for relevance and accuracy (Creswell, 2018). In the context of this study, secondary data was obtained from the annual financial reports of mining companies listed on the Indonesia Stock Exchange (IDX) for the period 2021-2024. The data was accessed through the official IDX website at www.idx.co.id.

Population and Sample

The population in this study comprised all business entities operating in the mining sector and listed on the Indonesia Stock Exchange (IDX) from 2021 to 2024. To determine the research sample, a purposive sampling method was used, with sampling techniques based on specific criteria or standards relevant to the research objectives. The sample selection standards are as follows:

Table 1. Sample Criteria

No	Standard Election	Number of Companies
1.	Company sector mining on www.idx.co.id 2021-2024 period	65
2.	Company No emit report finance in a way complete and consecutive period 2021-2024	(4)
3.	Company No give report finance audited 2021-2024 period	(4)
Amount Sample		57
Amount Period		4
Amount Observation = 57 x 4		228

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Definition of Operational Table

Table 2. Definition Table Operational

Variable Types	Definition	Indicator	Scale
FS Company Size (X1)	size is a measure of how big or small a company is. a company which is indicated or assessed from total assets, amount of profit, tax burden and others Hamdani (2019)	FS= *Ln* (Total Asset) Chen et et al. (2018)	Ratio
Company Growth GROWTH (X2)	Growth company is a continuous and dynamic process, including changes in organizational structure, strategy, and corporate culture. Effective growth must be balanced with risk management and sustainability, **Sukirno (2019)**	Growth $= \frac{TA_t - TA_{t-1}}{TA_{t-1}}$ Ross, Westerfield, and Jaffe (2017)	Ratio
Solvency (DAR) (X3)	Solvency is an important indicator in financial analysis that shows how large a proportion of debt a company has compared to total assets . Effendi & Ulhaq (2021).	*Debt to Asset Ratio* $= \frac{Total\ Debt}{Total\ Asset}$ Antari (2017)	Ratio
Profitability (ROA) (X4)	Profitability is the size that show how effective company in generating profits from sales Cashmere (2020)	*Return on Asset* = Total Net Profit / Asset Hery (2018)	Ratio

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Opinion Going Concern Audit (Dummy) (Y)	Opinion this is important for stakeholders, including investors and creditors, because it can affect Kashmir investment and loan decisions (2020)	variables are used. Given value 1 if a business entity receives an unqualified audit opinion , otherwise it is given a value of 0 if it receives an unqualified audit opinion Daughter And Wibowo (2017)	Nominal

Multiple Linear Analysis

Multiple linear analysis or multiple linear regression (MLR) is a statistical technique used to study the relationship between two or more independent (free) variables and one dependent (bound) variable (Sugiyono, 2018:307).

Classical Assumption Test

Normality Test

The normality test is used to test whether the residual values resulting from the regression are normally distributed or not (Purnomo 2017:108) normal or not (Purnomo, 2017:108) the normality test is carried out using the Kolmogorov-Smirnov test with the following test criteria:

a) Significance > 0.05 , so data distributed normal.

b) Significance < 0.05 , so data No distributed normally

Multicollinearity Test

According to Ghozali (2017:71), the multicollinearity test aims to test whether there is a high or perfect correlation between independent variables in the regression model. The criteria for the multicollinearity test are as follows:

a. Mark VIF < 10 or mark Tolerance > 0.01, so No multicollinearity occurs
b. Mark VIF > 10 or mark Tolerance < 0.01, so multicollinearity occurs

Heteroscedasticity Test

The heteroscedasticity test is carried out to test whether the residual variance of the regression model is constant (homoscedasticity) or not (heteroscedasticity) (Ghozali, 2018:107) The criteria for testing multicollinearity are as follows:

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a. If mark significance more from 0.05, so No happen heteroscedasticity
b. If mark significance not enough from 0.05, so happen heteroscedasticity

Auto Correlation Test

Test Autocorrelation aims to test whether the residuals of a regression model are correlated with each other, especially in time series data (Effendi & Ulhaq, 2021). Criteria Auto Correlation can be said as follows:

a) If mark DW in lower -2 so stated there is autocorrelation positive.
b) If mark DW in between -2 until +2 so stated No There is autocorrelation
c) If mark DW in on +2 so stated there is autocorrelation negative.

Hypothesis Testing

Test Hypothesis in a way partial (Test T)

Test T used For test influence each variables independent partially on the dependent variable with the assumption that other independent variables are considered constant (Ghozali, 2017:56). Criteria for Partial Hypothesis Testing (T Test) As Following:

a. If mark t count > t table, so variables free influential to variables bound.
b. If the calculated t value < t table, then the independent variable has no effect on the dependent variable.

Test Hypothesis in a way Simultan (Test F)

The F test is conducted to test the simultaneous influence of all independent variables on the dependent variable (Ghozali, 2018:98). The criteria for simultaneous hypothesis testing (F test) are as follows:

1. The calculated F value > F table or the F-statistic probability value < 0.05 , means that the independent variables jointly influence the related variables.
2. The calculated F value < F table or the F-statistic probability value > 0.05 , means that the independent variables together do not influence the related variables.

Coefficient of Determination (R2)

The coefficient of determination (R^2) can be said to be a statistical measure used to measure how much big ability model regression in explain variation dependent

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variable based on variables independent Which used (Sugiyono, 2016:286). The coefficient of determination value is between 0 and 1 ($0 < R^2 < 1$)

a) If the R^2 value is close to 1, the independent variable explains almost all the variation in the dependent variable.
b) If the R^2 value is far from 1, the independent variable only explains a small amount of the variation in the dependent variable.

RESULTS AND DISCUSSION

Descriptive Statistics

The observation sample consisted of 57 data from 6 companies over 4 years, with the maximum, minimum, average, and standard deviation values of each variable recorded.

Table 3. Descriptive Statistics

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan	57	11.50	14.50	12.9912	.82251
Pertumbuhan Perusahaan	57	-4.10	13.10	4.3263	4.93227
Solvabilitas	57	-2.30	10.30	1.5947	1.89043
Profitabilitas	57	3.90	14.20	8.4281	2.69674
Opini Going Concern	57	0	1	.67	.476
Valid N (listwise)	57				

. Source: Data Processing Results , 2025

1. Company Size has a minimum value of 11.50 in the company ADRO (2024), the maximum value is 14.50 in the PTBA company (2023), the mean value is 12.9912 and the standard deviation is 0.82251.
2. Company Growth has a minimum value of -4.10 in ENRG company (2023), a maximum value of 13.10 in MITI company (2022), a mean of 4.3263 and a standard deviation of 4.93227.
3. Solvency has a minimum value of -2.30 in the AISA company (2022), a maximum value of 10.30 in the GEMS company (2021), a mean value of 1.5947 and a standard deviation of 1.89043.
4. Profitability has a minimum value of 3.90 in the AISA company (2021), a maximum value of 14.20 in the ADRO company (2023), a mean of 8.4281 and a standard of 14.20 in the ADRO company (2023). the deviation is worth 2.69674.
5. The Going Concern Opinion has a minimum value of 0 in the ENRG company (2024), a maximum value of 1 in the ENRG company (2021), a mean value of 0.67 and a standard deviation of 0.476.

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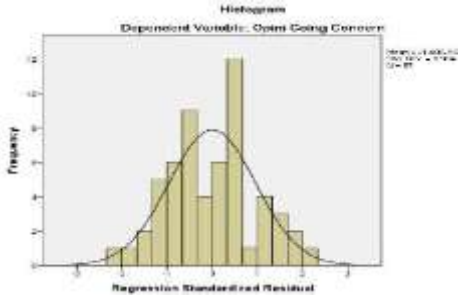
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Classical Assumption Test

Normality Test

Test Normality implemented For evaluate whether data distribution normal or vice versa. This evaluation process uses approaches such as:

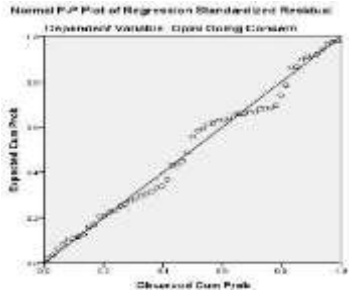
Histogram Graph Normality Test



Picture 2. Test Normality Chart

In Figure 2 above, it can be seen that the data contributes normally with seeing its shape is like a "mountain" or bell centered in the middle.

Probability Plot Normality Test



Picture 3. Test Normality Probability Plot

In Figure 3, it is explained that the distribution of observation data is normal, as indicated by the alignment of the points on the graph with the diagonal line in a parallel manner.

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Kolmogorov - Smirnov Normality Test

Table 4. Test Normality Kolmogorov - Smirnov

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		57
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.14217172
Most Extreme Differences	Absolute	.088
	Positive	.088
	Negative	-.078
Kolmogorov-Smirnov Z		.665
Asymp. Sig. (2-tailed)		.768

a. Test distribution is Normal.
b. Calculated from data.

Source: Data Processing Results, 2025

Results study show data distributed normal, Because mark Asymp. Sig. (2-Tailed) as big as 0.768 > 0.05, so that condition normality fulfilled.

Multicollinearity Test

Table 5. Test Multicollinearity

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1.494	.794		-1.881	.066		
	Ukuran Perusahaan	.123	.050	.212	2.446	.018	.673	1.487
	Pertumbuhan Perusahaan	.068	.017	.687	3.992	.000	.170	5.874
	Solvabilitas	-.037	.043	-.065	-.845	.402	.847	1.181
	Profitabilitas	.040	.033	.227	1.207	.233	.143	7.012

a. Dependent Variable: Opini Going Concern

Source: Data Processing Results, 2025

The results of the table above, the tolerance value>0.1 and VIF<10 for each variable and it can be said that the test passes the multicollinearity symptom.

Autocorrelation Test

Model Summary[b]

Model	Durbin-Watson
1	2.093[a]

a. Predictors: (Constant), Profitabilitas, Solvabilitas, Ukuran Perusahaan, Pertumbuhan Perusahaan
b. Dependent Variable: Opini Going Concern

Table 6. Test AutoCorrelation

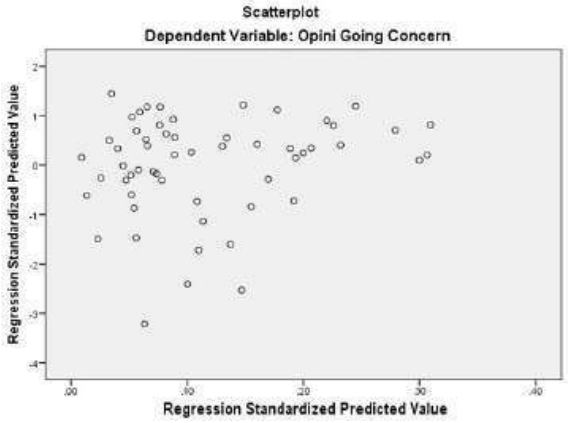
Source: Data Processing Results, 2025

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Results in on Durbin-Watson (DW) as big as 2,092.that No happen autocorrelation in the regression model, because it is in the range of -2 to +2.

Heteroscedasticity Test



Picture 4. Scatterplot Test

The plot graph shows points spread randomly above and below the number 0 on the Y axis, so it can be concluded that heteroscedasticity does not occur.

Table 7. Glejser Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.790	.321		2.457	.402
	Ukuran Perusahaan	-.022	.022	-.135	-1.015	.315
	Pertumbuhan Perusahaan	.019	.013	.204	1.479	.145
	Solvabilitas	-.007	.014	-.070	-.523	.603
	Profitabilitas	.016	.013	.173	1.271	.209

a. Dependent Variable: Opini Going Concern

Source: Data Processing Results , 2025

Based on test in on, all over variables own mark sig > 0.05 so that It can be concluded that the data does not experience symptoms of heteroscedasticity.

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Results Analysis Regression Linear Multiple

Table 8. Results Analysis Regression Linear Multiple

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.133	.182		.732	.468
	Ukuran Perusahaan	.024	.011	.265	2.157	.036
	Pertumbuhan Perusahaan	.022	.011	.235	1.899	.063
	Solvabilitas	-.007	.011	-.076	-.616	.541
	Profitabilitas	.028	.014	.252	2.034	.047

a. Dependent Variable: Opini Going Concern

Source: Data Processing Results, 2025

Results from Table on is:

Opini Going Concern= 0.133+0.024(Ukuran Perusahaan)+0.022(Pertumbuhan Perusahaan)-0.007(Solvabilitas)+0.028(Profitabilitas)

1. Opinion Going Concern own mark constant 0.133, influenced by the variables of company size, solvency, and profitability
2. Size Company worth positive (0.024), so every increase 1 unit Company Size will increase Going Concern Opinion by 0.024.
3. Growth Company worth positive (0.022), so that every increase 1 unit will increase the Going Concern Opinion by 0.022.
4. Solvency has a negative value of −0.007, which indicates an inverse relationship, where a 1 unit decrease in Solvency reduces the Going Concern Opinion by 0.007.
5. Profitability has a positive value of 0.028, so every 1 unit increase will increase the Going Concern Opinion by 0.028.

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Coefficient of Determination (R2)

Table 9. Coefficient Determination (R2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.479[a]	.229	.163	.43937

a. Predictors: (Constant), Profitabilitas, Solvabilitas, Pertumbuhan Perusahaan, Ukuran Perusahaan

Source: Data Processing Results, 2025

The adjusted value is 0.163, so the influence of the independent variable on the dependent variable is dependent by 16.3%

Partial Hypothesis Test (t-Test)

Table 10 . Test Partial

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.133	.182		.732	.468
	Ukuran Perusahaan	.024	.011	.265	2.157	.036
	Pertumbuhan Perusahaan	.022	.011	.235	1.899	.063
	Solvabilitas	-.007	.011	-.076	-.616	.541
	Profitabilitas	.028	.014	.252	2.034	.047

a. Dependent Variable: Opini Going Concern

Source: Data Processing Results, 2025

There is a T table value of 2.006 with degrees of freedom of 57-4-1 = 52. From the test results above, it can be concluded:

1. Company size has a calculated T of 2.157, a table T of 2.006 and a sig of 0.036<0.05 with the conclusion that company size has a partial effect on the Going Concern Opinion.
2. Company Growth has a T count of 1.899, T table of 2.006 and sig 0.063>0.05 with the conclusion that Company Growth has no effect on Going Concern Opinion.
3. Solvency has a calculated T of -0.616, a table T of 2.006 and a sig of 0.541>0.05 and it is concluded that Solvency has no effect on the Going Concern Opinion.
4. Profitability has a T count of 2.034 > T table of 2.006 and a sig value of 0.047 < 0.05,

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so that it has a partial influence on the Going Concern Opinion.

Simultaneous Hypothesis Testing (F-Test)

Table 11. Test Simultan

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.837	4	.709	3.751	.009[b]
	Residual	9.830	52	.189		
	Total	12.667	56			

a. Dependent Variable: Opini Going Concern

b. Predictors: (Constant), Profitabilitas, Ukuran Perusahaan , Solvabilitas, Pertumbuhan Perusahaan

Source: Data Processing Results, 2025

With a degree of 57-4-1 = 52, the F table value is 2.550 < F count 3.751 with a significance of 0.009 <0.05. This explains that X1, X2, X3, X4 have an influence. simultaneously against Y in Mining Sector Companies listed on the IDX.

Discussion

Influence Size Company to Opinion Going Concern

The SPSS test results show a significance value of 0.036 < 0.05, so that X1 has a partial effect on Y. This result is in line with Huda, Wahyuni, and Wiagustini (2020), but different from Astiti and Budiasih (2018).

The Influence of Company Growth on Going Concern Opinions

The SPSS test results show a significance value of 0.063 > 0.05, so X2 has no effect on Y. This finding is in line with Kamarudin et al. (2019), but different from Farooq et al. (2022).

The Influence of Solvency on Going Concern Opinions

The SPSS test results show a significance value of 0.541 > 0.05 indicating that X3 has no effect on Y, and this result is not in line with Al-Dhamari and Ku Ismail (2023) and Utami and Setiawan (2021).

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The Influence of Profitability on Going Concern Opinions

The SPSS test results show a significance value of 0.047 <0.05, so X4 has an effect on Y. This finding is in line with Kurniawan (2021), but not in line with Kusuma and Wirakusuma (2018). Based on the SPSS test obtained from F table 2.550 <F count 3.751d with a significance of 0.009 <0.05. This explains that Company Size (X1), Company Growth (X2), Solvency (X3), Profitability (X4) have an effect simultaneously against the Going Concern Opinion (Y) and is significant.

CLOSING

Conclusion and Suggestions

Conclusion

Based on the research results and discussion on the Influence of Company Size, Company Growth, Solvency, and Profitability on Going Concern Audit Opinions in Mining Sector Companies Listed on the IDX for the 2021-2024 Period, the following conclusions are drawn:

1. Company Size (X1) has a partial significant effect on Going Concern Opinions in Mining Sector Companies Listed on the IDX in the 2021-2024 Period.
2. Company Growth (X2) does not have a significant partial effect on Going Concern Opinions in Mining Sector Companies Listed on the IDX in the 2021-2024 Period.
3. Solvency (X3) does not have a significant partial effect on the Going Concern Opinion in Mining Sector Companies Listed on the IDX in the 2021-2024 Period.
4. Profitability (X4) has a partial significant effect on Going Concern Opinions in Mining Sector Companies Listed on the IDX in the 2021-2024 Period.
5. Simultaneously, Company Size (X1), Company Growth (X2), Solvency (X3), Profitability (X4) have a significant effect on Going Concern Opinions in Mining Sector Companies Listed on the IDX in the 2021-2024 Period.

Suggestion

Based on the results of the research that has been conducted and the results of the discussion obtained by the researcher. This study is known that the Test (R) is still too low so it can be said for future researchers to find out the variables that can influence the Going Concerns Opinion in the Company. For Prima Indonesia University, it is useful as a reference to help subsequent observations related to the field (Audit). The existence of external data that must be removed from the research data during the data

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processing process, so this reduces the amount of data that must be used in the research. Future researchers must be more careful in continuing this research.

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