The Effect of Auditor Quality, Liquidity, Profitability, and Solvency on Going Concern Audit Opinions on Property and Real Estate Companies Listed on IDX in 2016-2020

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ABSTRACT: This is document gives formatting instructions for authors preparing papers for publication in the Recent Science Journals. The authors must follow the instructions given in the document for the papers to be published. You can use this document as both an instruction set and as a template into which you can type your own text. In this study, it is about assessing how the influencer or impact of an auditor's quality, liquidity, profitability, and solvency either partially or partially or simultaneously or simultaneously, on the audit opinions of property and real estate companies that are already on the IDX list between 2016 and 2020 Changes in the audit report indicates that the auditor believes there is a possibility that the auditor may be able to leave the company. Various variables, both financial and non-financial, can affect the assessment of a company's capacity to continue its operations. This research involved 65 real estate building companies that can be listed on the IDX from 2016 to 2020, with a total of 195 units of analysis. Multiple linear regression analysis methods are used in the research procedure. Based on the findings, auditor quality, liquidity and profitability have little effect on the audit view of a property and real estate company listed on the IDX between 2016 and 2020. Between 2016 and 2020, the solvency variable has minimal impact. Immobility and a property company have been listed on the IDX. Variables such as the ability to audit, liquidity, profitability, and solvency have an impact on the audit opinion so that property and real estate companies can be listed on the IDX in 2016-2020.

KEYWORDS: Auditor Quality, Liquidity, Profitability, Solvency, Audit Opinion Going Concern.

I.   INTROUCTION

A.   BACKGROUND

The real estate and property industry are the most vital in a country. This can be used to assess the economic health of a country. Real estate and property companies can demonstrate the economic health of a country. This situation shows the improvement of the economy in Indonesia as more and more companies enter the real estate and property industry. The land supply is fixed but demand will continue to soar along with population growth and people's desire for homes, workplaces, retail settlements, and so on.

A going concern audit opinion is an audit opinion that is to be submitted to the authorities on the financial statements of an entity. An audit report through a change regarding going concern indicates the auditor believes the auditee may not survive. Several variables impact the company's capacity to continue operating, including financial and non-financial issues.

Experience, knowledge, and academics have an impact on the quality of auditors. The quality of the audit provided by the auditor will have an impact on the client's choice of a trusted Public Accounting Firm (KAP). Of course, worldwide recognition and auditor training are elements that can convince clients. Auditing is a task that requires special attention because the slightest error can harm the continuity of the company (going concern).

Liquidity is a skill that is used to provide mandatory needs in the short term. The relationship between going concern audit opinion and liquidity is that if the company's liquidity decreases and cannot pay its creditors, the auditor prefers to issue a going concern audit opinion.

Profitability is a measure of a company's financial health that is used to forecast future changes in a company's capacity to generate cash and the efficiency of mining companies in using new resources. The financial health and growth of a mining company, especially revenue, is critical to competing against other companies. Increased investment in fixed assets and working capital is driven by technological advances and company specialization.

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Solvency is the ability of the company's long-term commitment. Solvable companies have less debt than total assets. Auditors who audit the company's financial accounts will be ready to provide a going concern opinion.

This incident prompted the author to carry out research entitled: **"The Effect of Auditor Quality, Liquidity, Profitability and Solvency on Going Concern Audit Opinions on Property and Real Estate Companies Listed on the IDX in 2016-2020".**

B.   LITERATURE REVIEW

1.   Effect of Auditor Quality on Going Concern Audit Opinion

Pasaribu (2015) explained that the ability possessed by an auditor will not have an impact on ongoing concern audit opinions. This situation shows that independent auditors in their view are non-Big Four and Big Four KAPs.

Ajikusuma (2016) explained that auditor quality has no impact on ongoing concern audit opinions. This situation shows that the ability possessed by an auditor will not have an impact on the company's going concern audit conclusions.

Lestari (2012) explained that the ability possessed by an auditor will not have an impact on ongoing concern audit opinions. This situation can demonstrate objectivity to all offices or agencies in the field of public accounting, large and small. Based on this concept, the quality of the auditor has an impact on the going concern audit opinion. This situation can show that a qualified auditor can provide a business continuity audit opinion to a company that is struggling to survive.

2.   Effect of Liquidity on Going Concern Audit Opinion

Pasaribu (2015) explained that liquidity has no impact on ongoing concern audit opinions. The liquidity ratio shows that if the company has enough cash to meet its financial commitments, effective inventory management, by making a plan for excellent investment spending and a healthy capital structure to optimize shareholder value.

Ajikusuma (2016) claims that liquidity has no impact on ongoing concern audits. The stronger the financial condition in the company concerned, the quality of the opinion on the ongoing concern audit of the auditor will decrease.

Lestari (2012) explained that the current ratio liquidity does not have an impact on ongoing concern audit conclusions. This situation shows that even though liquidity is decreasing, an audit opinion is still given.

Based on these criteria, liquidity has no impact on ongoing concern audit conclusions. It describes how the current ratio impacts the auditor's ability to provide a going concern paragraph. Because the auditor sees that the quality of the company aims to achieve a long-term or short-term commitment.

3.   The Effect of Profitability on Going Concern Audit Opinion

Sourced from Pasaribu (2015) stated that profitability has no impact on ongoing concern audit opinions. This situation shows that the company's development and a certain period of time, whether it has decreased or increased profitability, the company is looking for the cause.

Sourced from Ajikusuma (2016) proves that profitability does not have an impact on ongoing concern audit opinions. This situation shows that the ratio of the return on assets variable when the quality increases it can represent profitability and this can make the position in the company's finances decrease in the non-going concern audit opinion that has been submitted from the auditor.

Sourced from Lestari (2012) proves that profitability does not have an impact on ongoing concern audit opinions. This situation shows that profitability is not in line with a going concern audit opinion, meaning that even if there is a decline in profitability, an audit opinion will still be given.

Based on this definition, it can be concluded that profitability has an impact ongoing concern audit opinion. This situation can show that the profitability ratio can be used as a measure to determine whether the company can obtain an audit opinion through a set of going concern paragraphs or not.

4.   The Effect of Solvency on Going concern Audit Opinion

Pasaribu (2015) argues that "Solvency has an impact ongoing concern audit opinions". Therefore, if it can illustrate the importance of debt in the company's capital structure when weighing risks and rewards.
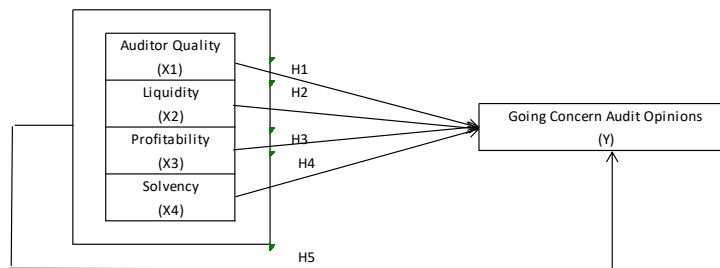
This opinion is in line with Ajikusuma (2016) "Solvency has an impact ongoing concern audit opinion". This implies a non-going concern audit opinion. the industry had more assets than debt so it could use all of its assets to fund its operations until profits increased and had to be dissolved.

Lestari (2012) claims that solvency has an impact on ongoing concern audit opinions. Produce a financial ratio that can make a company will have more functions in an effective and efficient direction, and it can provide revenue that will increase while maintaining an audit opinion

Based on this concept, solvency has an impact on ongoing concern audit opinion. The inability to meet long-term commitments creates concerns about the viability of large companies.

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5. Conceptual framework

Picture 2.1 Conceptual framework

6. Research Hypothesis

Based on the concept of the framework of thinking that has been described above, the following hypotheses can be drawn:

H_1 : Auditor quality partially has an impact ongoing concern audit opinions on property and real estate companies listed on the IDX in 2016-2020.

H_2 : Liquidity has a partial impact ongoing concern opinions on property and real estate companies listed on the IDX in 2016-2020.

H_3 : Profitability partially has an impact ongoing concern audit opinions on property and real estate companies listed on the IDX in 2016-2020.

H_4 : Solvency has a partial impact ongoing concern opinions on property and real estate companies listed on the IDX in 2016-2020.

H_5 : Auditor quality, liquidity, profitability, and solvency together have an impact on ongoing concern opinions on property and real estate companies listed on the IDX in 2016-2020.

I. RESEARCH METHODOLOGY

1. Research methods

The research technique is a scientific approach to collect data that aims by the plans that have been made. Descriptive quantitative research design Quantitative descriptive research techniques examine populations or samples, collect data using research equipment, and analyze data to assess quantitative or statistical hypotheses. This study uses SPSS version 26 to examine the effect of independent factors such as the ability of an auditor, liquidity, profitability, and solvency which will be associated with the dependent variable, Going concern Audit Opinion.

2. Population and Sample

The population in this research is 65 business actors which have been registered on the IDX for the 2016-2020 period. Sugiyono (2014:156) explains that the sample represents the entire population. Researchers use purposive sampling. Purposive Sampling is the selection of samples depending on the criteria of the researcher. Researchers used the following sample criteria:

    a. Property and real estate companies listed on the Indonesia Stock Exchange for the period 2016 – 2020.

    b. Property and real estate companies that do not use the rupiah currency for the 2016-2020 period.

Tabel 2.1 Sampling Criteria

No	Criteria	Number of companies
	The population of 2016-2020	5
1	Property and real estate companies listed on the IDX for the period 2016-2020	-26
2	Property and real estate companies that do not use the rupiah currency for the 2016-2020 period.	0
	Quantity of samples used	39
	Quantity of observations (39 x 5)	195

Source: Data (2021)

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3. Data collection technique

The researcher's data collection approach is documentation. The data are analyzed through documentation techniques. Books and financial records serve as evidence in this situation.

4. Types and Sources of Research Data

The data used in this research is using secondary data, namely financial information, reference journals, books, and some scientific literature which will relate to each other with the capabilities possessed by an auditor, liquidity, profitability, solvency, and going concern audit opinion

5. Identification and Operational Definition of Research Variables

Table 2.2 Operational Definitions and Variable Measurement

Variable	Operational definition	Indicator	Measurement
Auditor quality (X_1)	Auditor quality is the acquisition and assessment of the evidence that underlies the historical financial statements of an entity that contains the assertions made by the entity's management. Source: (Mulvadi, 2013:5)	value 1: the company was audited by the big four KAP. value 0: companies audited by KAP non-big four. Source : (Mulvadi 2013:5)	Nominal
Liquidity (X_2)	liquidity is a ratio to measure how liquid a company is. Source : Kasmir (2015:197)	$CR = \dfrac{Current\ asset}{Current\ Liability}$ Source : Kasmir (2015:197)	Ratio
Profitability (X_3)	Profitability is a ratio used to measure a company's ability to generate profits from its normal business activities. Source : (Hery, 2015:303)	$ROA = \dfrac{net\ profit}{total\ assets}$ Source : (Hery, 2015:303)	Ratio
Solvency (X_4)	Solvency is a ratio used to measure how far the owner's capital can cover debts by outsiders. Source : (Harahap, 2015:303)	$DER = \dfrac{total\ money}{capital}$ Source : (Harahap, 2015:303)	Ratio
Opini Audit Going Concern (Y)	Going concern audit opinion is an opinion issued by the auditor to evaluate whether there is any doubt about the entity's ability to continue as a going concern. Source : (LAI,2012)	Value 1: property and real estate companies that receive going-concern audit opinion Value 0 : property and real estate companies that receive a non-going concern audit opinion Source : (LAI,2012)	Nominal

6. Classic assumption test

The research used the classical assumption test, namely multiple linear regression. Researchers used standardized assumption tests in this research:

a. Normality Test

Sourced from Ghozali (2013: 160-162), this test is used to find out whether the residual variables are regularly distributed. There are 2 methods to check if the residual follows a normal distribution:

1) Graph test: If the histogram graph shows a normal distribution, then the regression model is normal. If the distribution of the residual data is normal, then the actual data line must be relevant to the diagonal line.

2) If the value of sig > 0.05 if the data has a good distribution. If the value of sig <0.05, it can be said that the data above is not fair.

b. Multicollinearity Test

Ghozali (2016:103) explained that this test looks for relationships between independent variables. Multicollinearity is demonstrated through a fairly small tolerance value + a large VIF number (because VIF = 1/tolerance).

c. Heteroscedasticity Test

The heteroscedasticity test determines that the regression model has dissimilarities to the types of models between observations, Ghozali (2016:134). There are many methods to check for heteroscedasticity :

1) Scatterplot Graph : Heteroscedaticity does not occur if it does not have an accurate pattern and the spread of points is below but above 0 on the Y-axis.

2) Glesier Test : If the significance probality is more than 5%, the regression model is not heteroscedastic.

7. Research Data Analysis Model

The regression model used is a multiple regression analysis activities through the formula:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 \ b_4X_4 + e$$

Keterangan:

Y	= going concern audit opinion
a	= constant
$b_1,....,b_4$	= regression coefficient
X_1	= Auditor quality
X_2	= Liquidity
X_3	= Profitability
X_4	= Solvency
e	= confounding variable (a = 5%)

8. Coefficient of Determination

The capacity of a model to describe the variation of the dependent variable is measured through R^2 (Ghozali, 2013: 97). Cd 0-1 R^2 is low and this means that it is related to the quality of the independent variable which aims to explain related to the types of dependent variables. and limited.

9. Test F

"The F test assesses whether all independent variables have a simultaneous impact on the dependent variable," wrote Ghozali (2013: 98). The contrast test counts through the corresponding table via:

Accept H0 if Fcount < Ftable with significance level = 5%

Accept Ha if Fcount > Ftable through the significance level = 5%

10. Test T

To understand related to the size of the impact given by the independent variable on the types of dependent variables (Ghozali 2013: 98-99). A table is used to compare the calculations through this test:

Accept H_0 if $-t_{table} < t_{count} < t_{table}$ (so that the significance level a = 5%)

Accept H_a if $t_{count} < -t_{table}$ and $t_{count} > tt_{able}$ (so that the significance level is a = 5%)

II. RESEARCH RESULTS AND DISCUSSION

A. Research result

1. Descriptive statistics

These are the lowest, highest, average, and standard deviation responses:

Table 3.1 Descriptive Statistics

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor quality	195	,00	1,00	,2256	,41908
Liquidity	195	,18	59,57	3,3421	5,06137
Profitability	195	-,38	,36	,0274	,06722
Solvency	195	-10,26	3,70	,7154	1,04212
Opini Audit Going Concern	195	,00	1,00	,8308	,37592
valid N (listwise)	195				

Source: research result (processed data)

The variable (X1) ranges from 0.00 to 1 in Table III.1. The standard deviation is 0.41908. Liquidity (X2) is 0.18-59.57. His SD is 5.06137. From -0.38 to 0.36, through a mean of 0.0274 and a deviation of 0.0672. In the solvency variable (X4), the standard deviation is 1.04212. The standard deviation is 0.37592. The going concern audit opinion variable (Y) ranges from 0.00 to 1.
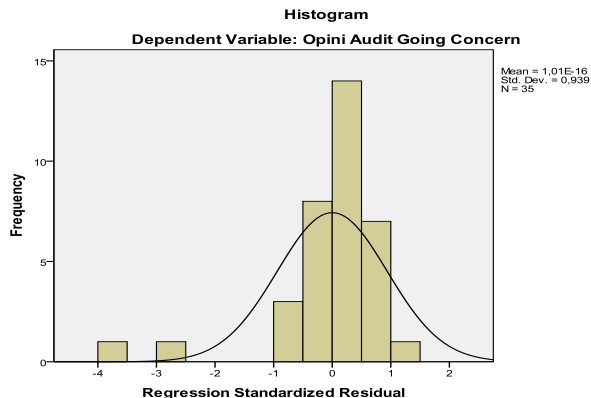
B. Classic assumption test

1. Normality test

There are 2 methods for determining whether the residuals follow a normal distribution:

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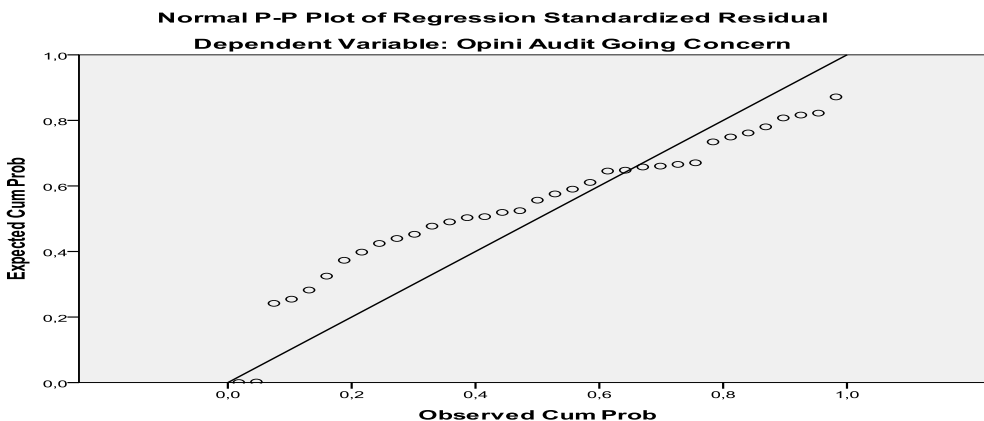
1) **Test graph.**

A histogram graph that compares observed data through a normal distribution is the simplest method for understanding residual normality. The findings of the normality test on the histogram graph are:

Histogram
Dependent Variable: Opini Audit Going Concern

Mean = 1,01E-16
Std. Dev. = 0,939
N = 35

Picture : 3.1 Histogram
Source: research result (processed data)

It shows the high bars in the histogram through curved lines that create mounds, showing the normal distribution of the data. The results of the P-P Plot are:

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Opini Audit Going Concern

Picture : 3.2 Normal P-P Plot
Source: research result (processed data)

The figure above shows the normal distribution of points around the diagonal line.

2) **Statistics test**

K-S non-parametric statistical test is used to test for statistical normality, the characteristics in the test are:
   a. if the value of sig < 0.05, then the data does not give a fair distribution
   b. if the value of sig > 0.05, then the data gives a fair distribution

The results of the normality test using the Kolmogorov-Smirnov model are:

Table 3.2 Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardiz ed Residual
N		35
Normal Parameters[a],[b]	Mean	,0000000
	Std. Deviation	,20397911
Most Extreme Differences	Absolute	,194
	Positive	,134
	Negative	-,194
Kolmogorov-Smirnov Z		1,147
Asymp. Sig. (2-tailed)		,144

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

Source: research result (processed data)

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Table 3.2 displays the results of the normality experiment with a significance value of 0.144. Normal distribution because sig > 0.05.

2. Multicollinearity Test

It tests total tolerance and VIF. At this tolerance value, it can be said that the value is quite small which shows multicollinearity, as is the case with large VIF values(because VIF = 1/tolerance). The results of testing the research independent variables:

Table 3.3 Multicollinearity Test Results

Coefficients[a]

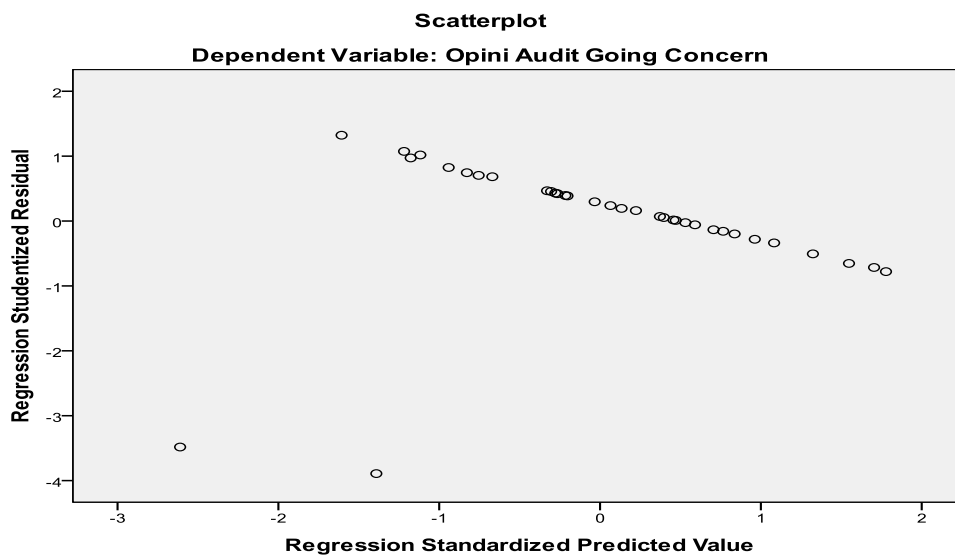| Model		Collinearity Statistics	
		Tolerance	VIF
1	Auditor quality	,946	1.057
	LN_Liquidity	,597	1.674
	LN_Profitability	,768	1.302
	LN_Solvency	,509	1.963

a. Dependent Variable : Opini Audit Going Concern

Source: research result (processed data)

As shown in Table III.3, the value of auditor quality is 0.946 > 0.1, or 1.057 10. The liquidity value is 0.597 > 0.1, or 1.674 10. The multicollinearity test concludes that all independent variables do not exist.

3. Heteroscedasticity Test

Comparing residual variance between observation periods. Heteroscedasticity can be assessed using various techniques. Check the distribution of these points for heteroscedasticity as well as homoscedasticity.

Picture : 3.3 Scatterplot

Source: research results, 2021 (processed data)

On the Y-axis, the spread is above and below zero in Figure 3.3 if the significance value is > 5%, there is no heteroscedasticity. Glacier technique gives results:

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Table 3.4 Results of the Glejser Method

Coefficients[a]

Model		Unstandardized Coefficients		standardized coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,174	,181		-,961	,344
	Auditor quality	,201	,073	,404	2,761	,061
	LN_Liquidity	-,062	,044	-,264	-1,433	,162
	LN_Profitability	-,143	,073	-,318	-1,958	,060
	LN_Solvency	,014	,038	,072	,362	,720

a. Dependent Variable : ABS_RES

Source: research results, 2021 (processed data)

Table 3.4 shows that the Glejser test score has a significance value of 0.061 for auditor quality. The significant value of the glacier liquidity test is 0.162. The result of the glacier profitability test is 0.060. The result of the glacier solvency test is 0.720. The regression model used in this study does not have heteroscedasticity due to the importance of the ability possessed by an auditor, liquidity, profitability, and solvency statistically > 0.05.

C.   Research Data Analysis Results

1.   Research Model

Multiple linear regression analysis has an impact on the capabilities of liquidity, auditor, profitability, and solvency ongoing concern audit opinions in the property and real estate industry listed on the IDX in 2016-2020, namely:

Tabel 3.5 Multiple Linear Regression Analysis Results

Coefficients[a]

Model		Unstandardized Coefficients		standardized coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,810	,055		14.801	,000
	Auditor quality	,186	,063	,027	2.948	,004
	LN_Liquidity	,096	,032	,227	3.024	,003
	LN_Profitability	,027	,013	,145	2.102	,037
	LN_Solvency	,027	,027	,073	,994	,321

a. Dependent Variable : Opini Audit Going Concern

Source: research results, 2021 (processed data)

For the 2016-2020 period, the regression equation so that the impact of auditor quality and liquidity ongoing concern audit opinions which aim to be registered with the property and real estate industry in question is:

Y = 0,810 + 0,186 Auditor quality + 0,096 Liquidity + 0,027 Profitability + 0,027 Solvency

The coefficients in the multiple linear regression equation:
a)   Going concern audit opinion on property and real estate companies listed on the IDX from 2016-2020 is 0.810 units.
b)   The regression coefficient (b1) is 0.186 units. Audit Opinion Going concerned for property and real estate companies listed on the IDX will increase by 0.186 units for each quality auditor unit.
c)   The regression coefficient for agar (b2) is 0.096. Opinion Audit concerns about property and real estate companies that have been listed on the IDX starting from 2016-2020 will increase by 0.096 units so that each unit is liquidity.
d)   The regression coefficient for agar (b3) is 0.027 units. Opinion Audit concerns about property and real estate companies that have been listed on the IDX starting from 2016-2020 will increase by 0.027 units so that each unit of profitability
e)   The regression coefficient (b4) is 0.027. Opinion Audit concerns about property and real estate companies that have been listed on the IDX starting from 2016-2020 will increase by 0.027 units so that each unit is solvency.

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2. Hypothesis Determination Coefficient
The results of this test are:

Table 3.6 Hypothesis Determination Coefficient Results

Model Summary

Model	R	R Square	Adjusted R Aquare	Std. Error of the Estimate
1	,308a	,095	,076	,36137

a. Predictors: (Constant), LN_Solvency, LN_Profitability, Auditor quality,LN_Liquidity

b. Dependent Variable : Opini Audit Going Concern

Source: research results, 2021 (processed data)

Table 3.7 shows that Fount is 4.985 through a significance level of 0.001. Because Fount > Ftable or 4.985 > 2.65 through a significance of 0.001 < 0.05, Fable is 2.65 at the 95 percent confidence level. Audit Opinion Going concerned for a Property and Real Estate Company that has been listed on the IDX in 2016-2020 is given a result which is carried out by the ability of an auditor, liquidity, profitability, and solvency.

3. Simultaneous Hypothesis Testing (F-test)
The results of this test are:

Table 3.7 Simultaneous Hypothesis Testing Results

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.604	4	,651	4.985	,001[a]
	Residual	24.811	190	,131		
	Total	27.415	194			

a. Predictors: (Constant), LN_Solvency, LN_Profitability, Auditor quality,LN_Liquidity

b. Dependent Variable : Opini Audit Going Concern

Source: research results, 2021 (processed data)

Table 3.7 shows that the Fount is 4.985 through a significance level of 0.001. Because Fount > Ftable or 4.985 > 2.65 with a significance of 0.001 < 0.05, Fable is 2.65 at the 95 percent confidence level. Audit Opinion Going concerned for property and real estate industry has been listed in the IDX for 2016-2020 given a result which is carried out by the ability of an auditor, liquidity, profitability, and solvency.

4. Partial Hypothesis Testing (t-test)
The results of this test in table 3.8 are:

Table 3.8 Results of Partial Hypothesis Testing

Coefficients[a]

Model		Unstandardized Coefficients		standardized coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,810	,055		14.801	,000
	Auditor quality	,186	,063	,027	2.948	,004
	LN_Liquidity	,096	,032	,227	3.024	,003
	LN_Profitability	,027	,013	,145	2.102	,037
	LN_Solvency	,027	,027	,073	,994	,321

a. Dependent Variable : Opini Audit Going Concern

Source: research results, 2021 (processed data)

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Table 3.8 shows that the independent variable has a slight impact on the dependent variable:

a) As a result, the quality of auditors has an impact on ongoing concern audit opinions on property and real estate companies that have been listed on the IDX from 2016-2020.

b) Liquidity has an impact on the going concern audit view of a property and real estate company that has been registered on the IDX in 2016-2020 with a significant value of 0.003 < 0.05 or 3.024 > 1.97220.

c) Profitability variables have an impact on ongoing concern audit views of property and real estate companies that have been listed on the IDX from 2016-2020.

d) This implies that solvency has an impact on ongoing concern audit views of property and real estate companies that have been listed on the IDX in 2016-2020.

D. Discussion of Research Results

1. The Effect of Auditor Quality on Going Concern Audit Opinion

The findings of this research show that the ability of an auditor to have an impact on ongoing concern audit opinions on property and real estate companies has been registered on the IDX starting from 2016-2020. Significant valuesof 0.004 < 0.05 and 2.948 > 1.97220 indicate this situation.

The findings of this research support the opinion of Mulyadi (2013: 25) that auditors must provide quality information to help consumers of financial statements make choices. They have problems with the continuity of the company.

The findings of this research contradict the findings of Pasaribu (2015) that the ability possessed by an auditor has no impact on ongoing concern audit opinions. This finding contradicts the findings of Ajikusuma (2016) that the ability possessed by an auditor does not have an impact on ongoing concern audit opinions. The findings of this research contradict the findings of Lestari (2012) that the ability possessed by an auditor has no impact on ongoing concern audit opinions.

The results of the research conclude that the capabilities possessed by an auditor have no impact on a going concern audit point of view in the IDX prop.

2. The Effect of Liquidity on Going concern Audit Opinion

The findings show that liquidity has an impact on ongoing concern audit views on the property industry and real estate has been listed on the IDX from 2016-2020. Significant values of 0.003 < 0.05 and 3.024 > 1.97220 indicate this condition.

The findings of this research support the hypothesis of Kasmir (2015: 205) that when the company's liquidity decreases and bad loans increase, the audit opinion must provide information about the company's sustainability. Companies through more liquidity can pay their short-term commitments on schedule.

This finding contradicts the claim of Pasaribu (2015) that liquidity will not have an impact on ongoing concern audit opinion. This finding is based on the findings of Ajikusuma (2016) that the liquidity variable will not have an impact on the going concern audit opinion. The research findings contradict the findings of Lestari (2012) that the current ratio does not have an impact on ongoing concern audit opinions.

The results of this research can be concluded that liquidity has an impact on the going concern audit view of a property and real estate industry in the IDX in 2016-2020.

3. The Effect of Profitability on Going Concern Audit Opinion

The findings of this research show that profitability has an impact on the going concern audit view of the property and real estate industry that has been listed on the IDX in 2016-2020. Significant values of 0.037 0.05 and 2.102 > 1.97220 indicate this situation.

The findings of this research support the hypothesis of Hery (2016: 215) that higher profits lead to an increase in the company's performance so that companies through high profits do not require a going concern audit opinion.

The findings of this research are not in sync with the findings of Pasaribu (2015) that profitability will not have an impact on ongoing concern audit opinions. The research findings contradict the findings of Ajikusuma (2016) that profitability has no impact on ongoing concern audit opinions. The research findings contradict the findings of Lestari (2012) that profitability has no impact on ongoing concern audit opinions.

The results of this research can be concluded that profitability has an impact on ongoing concern audit views on property and real estate companies on the IDX in 2016-2020.

4. The Effect of Solvency on Going Concern Audit Opinion

The findings show that solvency has no impact on the going concern audit view of property and real estate companies on the IDX in 2016-2020. Significant valuesof 0.321 > 0.05 and 0.994 > 1.97220 indicate this condition.

The Effect of Auditor Quality, Liquidity, Profitability, and Solvency on Going Concern Audit Opinions on Property and Real Estate Companies Listed on IDX in 2016-2020

The findings of this research contradict the hypothesis of Harahap (2015:310) that an increase in solvency increases the risk of the company. This is because the number of assets on the balance sheet does not reflect their current economic value.

The findings of this research contradict the findings of Pasaribu (2015) that solvency has an impact on ongoing concern audit views. The findings of this research contradict the findings of Ajikusuma (2016) that solvency has an impact on ongoing concern audit views. The findings of this research contradict the findings of Lestari (2012) that the solvency variable has an impact on the going-concern audit view.

In conclusion, the solvency has no impact on the going concern audit view of Indonesian property and real estate companies that have been registered in 2016-2020.

5. Effect of Auditor Quality, Liquidity, Profitability and Solvency on Going Concern Audit Opinion

The research results show that auditor quality, liquidity, profitability, and solvency all have an impact on ongoing concern audit opinions on property and real estate companies that have been listed on the IDX in 2016-2020. The result of 4.985 > 2.65 through sig. 0.001 to 0.05 shows this condition.

For the 2016-2020 period, going concern audit opinions on the property and real estate companies that have been registered on the IDX have an impact of 7.6% by the ability of an auditor, liquidity, profitability, and solvency, while other factors have an impact 92, 40 percent.

CONCLUSIONS AND SUGGESTIONS

4.1 CONCLUSIONS

1. The auditor quality variable partially has an impact on the Going concern Audit Opinion on property and real estate companies listed on the IDX in 2016-2020. This situation can be seen from the sig value of 0.004 < 0.05 and the value of 2.948 > 1.97220.

2. Liquidity variables partially have an impact on Going concern Audit Opinions on property and real estate companies listed on the IDX in 2016-2020. This situation can be seen from the sig value of 0.003 < 0.05 and the value of 3.024 > 1.97220.

3. Profitability variables partially have an impact on the Going concern Audit Opinion on property and real estate companies listed on the IDX in 2016-2020. This situation can be seen from the value of sig 0.037 < 0.05 and the value of 2.102 > 1.97220.

4. The solvency variable partially has no impact on the Going concern Audit Opinion on property and real estate companies listed on the IDX in 2016-2020. This situation can be seen from the sig value of 0.321 > 0.05 and the value of 0.994 < 1.97220.

5. The variables of auditor quality, liquidity, profitability, and solvency simultaneously have an impact on the Going concern Audit Opinion on property and real estate companies listed on the IDX in 2016-2020. This situation can be seen from the value of Fount > Ftable or 4.985 > 2.65 and the probability of sig 0.001 < 0.05.

4.2 SUGGESTIONS

1. For companies
   Improve the capabilities of the auditors, liquidity, profitability, and solvency.

2. So that the Faculty of Economics, University of Prima Indonesia.
   The findings of this study are expected to be helpful, contribute to current research literature, and serve as a basis for future research.

3. For Researchers
   Researchers can learn more about the impact on the ability of liquidity, auditors, solvency, and profitability on Going concern Audit Opinion.

4. For Further Researchers
   The findings of this research may be useful for future research on external audit accounting.

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