



## Factors Influencing Audit Opinion with Materiality as Moderation

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### **Abstract**

The company will prepare financial reports as a form of accountability to stakeholders and other users of information, so that the information presented must be relevant and in accordance with applicable accounting standards. Therefore, an auditor is needed to examine the financial statements prepared by the company. Audit opinion is an important part of decision making by report users. This study aims to determine the effect of time budget pressure, audit tenure, and audit rotation on audit opinion with materiality as a moderating variable. This research was conducted at Public Accountant Firm in Medan City with a total of 25 Public Accountant Firm with a population of all auditors at Public Accountant Firm in Medan City totaling 133 auditors. Sampling uses probability sampling technique which provides an opportunity for the entire population to become a research sample. Determination of the sample using the Slovin formula, in order to obtain a sample of 100 auditor. Data collection was carried out using a questionnaire technique. Statistical test using Structural Equation Modeling (SEM) with Partial Least Square (PLS) approach. The results showed that time budget pressure, audit tenure and audit rotation had a significant effect on audit opinion, materiality was able to moderate the effect of audit rotation on audit opinion, while materiality was not able to moderate the effect of time budget pressure and audit tenure on audit opinion.

**Keywords:** *Time Budget Pressure; Audit Tenure; Audit Rotation; Materiality; Audit Opinion*

### **Introduction**

Financial reports prepared by company management to provide an overview of the company's progress or development on a periodic basis (Darma, 2020). The financial statements in the Financial Accounting Standards aim to provide information in the form of financial position, performance reports, and reports on the company's financial position in making company operational decisions. Therefore, an independent external party is needed to assess the fairness and reliability of the financial statements. The assessment is carried out to prove whether the financial statements reflect the actual condition of the company, so that the right decisions can be taken by interested parties. Users of financial statements will make decisions based on a company's financial statements. In this case the auditor has an important role in providing an opinion on the financial statements he audited (Stefanus, 2022).

The auditor's opinion is very important for decision making, so the quality of the audit produced by the auditor must be properly guaranteed. Auditing as a systematic process to objectively obtain and evaluate evidence regarding statements about economic events or activities with the aim of determining the degree of conformity between these statements and predetermined criteria and conveying the results to interested users. Public accounting services have a role in providing information presented in the company's financial statements and providing assurance that this information is accurate and in accordance with applicable standards (Laila & Novita, 2019).

However, the public accounting profession was tested by declining public trust due to the outbreak of cases involving a number of large companies such as Enron, Tyco, Global Crossing and World.com. One of the cases involved the management of Enron and the Public Accountants from the Big Five Andersen. Arthur Andersen was found guilty of causing bankruptcy at Enron and was sentenced on charges of marking up income and hiding debts through a business partnership.

In addition, in 2019 the Ministry of Finance imposed sanctions on Public Accountant Kasner Sirumapea in the form of a license suspension for 12 months. Public Accountant Kasner himself became one of the two auditors for the financial statements of PT. Garuda Indonesia (Company) for the 2018 fiscal year which is considered odd. Kasner Sirumapea was proven to have committed a serious violation which has the potential to significantly influence the opinion of the Independent Auditor's Report. On the other hand, Kasner Sirumapea also has not fully complied with Auditing Standards - Public Accountant Professional Standards, namely Auditing Standards 315 Identifying and Assessing the Risks of Material Misstatement Through Understanding of Entities and Their Environment, Auditing Standards 500 Audit Evidence, and Auditing Standards 560 Events Then (Putera, 2019).

The number of cases of violations committed by public accountants is of course a concern of PPPK in increasing public confidence in the auditor profession. The profession of an auditor in giving an opinion on a company's financial statements must of course remain in accordance with auditing standards. Audit opinion is regulated in Auditing Standard 700 concerning Forming an Opinion and Reporting on Financial Statements. This Auditing Standard regulates the auditor's responsibility in forming an opinion on financial statements. This Auditing Standard also prescribes the form and content of an auditor's report issued as a result of an audit of financial statements. This Auditing Standard encourages consistency in the auditor's report. Consistency in the auditor's report when the audit has been performed under the Auditing Standard supports credibility in the global market by making the audit more readily identifiable. This Auditing Standard also helps increase the understanding of users of financial statements and identify unusual conditions when they occur.

Many factors can affect the opinion given by the auditor, such as the time the report was prepared, the auditor's engagement with the client, the change of auditors and the level of materiality of misstatements in the company's reports. In carrying out their audit duties, the auditor will usually be faced with several pressures, one of which is time budget pressure. Time budget pressure is where an auditor is in a state of having a time budget that requires the auditor to complete his audit assignments faster than the required time, so that this can affect the final result of the audit, namely giving an audit opinion. High and continuous time budget pressure will result in dysfunctional actions that actually aim to achieve audit assignment timeliness (Basri et al., 2019). Research on time budget pressure was conducted by Basri et al (2019) who found that time budget pressure has a significant effect on audit opinion.

In addition to time budget pressure, audit tenure can also affect the giving of audit opinions by auditors. Tenure audits can be a threat to auditor independence. The engagement period that is still short causes the auditor's lack of knowledge of the client, but if the engagement period is too long it will cause the auditor's independence to wane. Audit tenure is a period of engagement between the Public Accounting Firm and the same client company. Mistakes in giving audit opinions often occur in short or too long tenure. The auditor's long relationship with the company has the potential to make the auditor

feel satisfied to carry out an audit that is less assertive and too dependent on management's statements (Pratiwi & Tri, 2018).

Research about tenure audits has been conducted by Wijaya & Riswan (2022) who found that tenure audits have a negative effect on audit opinion. The results of research by Laura et al (2021) found that tenure audits have a positive effect on audit opinion. Research by Stefanus (2022) states that audit tenure has no effect on audit opinion. Research by Elisabeth & Rike (2019) also shows that tenure audits have no effect on audit opinions.

Audit rotation is a periodic change of the company's independent auditors to reduce the threat of intimacy where the auditor is involved with clients for too long (Stefanus, 2022). The more often the auditors are rotated, the greater the chance for the company to obtain a going concern audit opinion. Research on audit rotation was conducted by Permatasari & Astuti (2018) who found that audit rotation has a positive effect on audit opinion. The results by Farhan & Vinola (2023) found that auditor rotation has a positive effect on acceptance of a going concern audit opinion. Research by Stefanus (2022) states that audit rotation has no effect on audit opinion.

In addition, the level of materiality also needs to be considered by the auditor in giving an opinion on the company's financial statements. Materiality in an audit is an important thing that creates and gives birth to an audit opinion as a decision maker whether the company is healthy or not. Materiality is the magnitude of the omitted value or misstatement of accounting information that can result in changes to or influence the judgment of people who place trust in this information (Setiadi & Bintang, 2019). Research on materiality was conducted by Laila & Novita (2019) who obtained the result that materiality had no effect on audit opinion. Research by Basri (2019) found that materiality is able to moderate the effect of time budget pressure on audit opinion.

Against this background, the researcher is interested in conducting a study entitled "Factors Influencing Audit Opinion with Materiality as Moderation".

The hypotheses of this study are:

- 1.H1: Time budget pressure has a significant effect on audit opinion
- 2.H2: Audit tenure has a significant effect on audit opinion
- 3.H3: Audit rotation has a significant effect on audit opinion
- 4.H4: Materiality is able to moderate the effect of time budget pressure on audit opinion
- 5.H5: Materiality is able to moderate the effect of audit tenure on audit opinion
- 6.H6: Materiality is able to moderate the effect of audit rotation on audit opinion

## **Method**

This research approach uses a quantitative research approach. The purpose of quantitative research is to test established hypotheses. (Sugiyono, 2016: 11). The type of research used in this study is descriptive statistics. The object of this research is the Public Accountant Firm in Medan City, which has a total of 25 Public Accountant Firms. The population in this study were all auditors at the Public Accountant Firm in Medan, totaling 133 auditors. Sampling uses probability sampling technique which provides an opportunity for the entire population to become a research sample. Determination of the sample using the Slovin formula, in order to obtain a sample of 100 auditors.

Sources of data in this study are primary data and secondary data. Primary data is data that is given directly from the source, observed, and recorded for the first time (Sugiyono, 2018). The primary data used in this study are the respondents' answers to each statement in the questionnaire and interview results. Secondary data is data obtained in a ready-made form, which has been collected and processed by

other parties. Secondary data in this study are data obtained from the Public Accountant Firm in the form of an overview of the Public Accountant Firm. Data collection techniques in this study using a questionnaire. Questionnaires are data collection methods that are carried out by providing a set of questions or written statements to respondents to answer. Questionnaires distributed in the form of a list of questions and written statements to respondents related to research.

The test in this study uses Partial Least Squares (PLS) structural equation modeling (SEM), which consists of a measurement model test (outer model) and a structural model test (inner model). Husein (2015) describes several indicators to analyze the outer model: (1) Convergent validity, is an indicator measured by the relationship between the component scores and the construct scores, which can be seen from the standardized loading factor for each indicator  $> 0.70$ . (2) Discriminant Validity, aims to test the extent to which the latent construct differs from other constructs. Another method to assess discriminant validity is to look at the average variance extracted (AVE)  $> 0.5$ . (3) Composite reliability, is an indicator measuring a construct seen in the latent variable coefficients view. If the value achieved is  $> 0.70$ , the high reliability of the construct can be concluded. (4) Cronbach's Alpha, is a test performed to support the composite reliability results. A variable can be declared reliable if it has a Cronbach's alpha value  $> 0.70$ . Meanwhile, the inner model test can be evaluated using R-square to assess the effect of the independent variables on the dependent variable, the StoneGeisser Q-square test for predictive relevance and the t-test, and the significance of the parameter coefficients way. The hypothesis test was accepted if the t-statistical value  $> 1.96$  and a p-value of  $< 0.05$ .

## Results and Discussion

### Results of Data Analysis

#### A. Evaluation of the Measurement Model (Outer Model)

##### A1. Convergent Validity

Convergent validity is a measurement of the correlation between indicator scores and latent construct scores. For this study a loading factor of 0.6 to 0.7 is considered sufficient, because it is the initial stage of developing a measurement scale and the number of indicators per construct is not large, ranging from 1 to 3 indicators. The test results show that each research variable indicator has an outer loading value of  $> 0.7$ , so that all indicators are declared feasible or valid for use in research and can be analyzed further.

##### A2. Discriminant Validity

Discriminant validity is an indicator measurement with its latent construct. Discriminant validity was measured by comparing the square root average variance extracted (AVE root) values for each construct with the correlation between that construct and the other constructs in the model.

Variable	Average Variance Extracte (AVE)
Time Budget Pressure ( $X_1$ )	0.721
Audit Tenure ( $X_2$ )	0.769
Audit Rotation ( $X_3$ )	0.814
Materiality ( $Z$ )	0.804
Audit Opinion ( $Y$ )	0.703

Source: Processed data, 2023

Based on the data in the table above, it is known that in this study the AVE value was  $> 0.5$ . These results state that each variable has good discriminant validity.

### A3. Composite Reliability

Variable	Composite Reliability
Time Budget Pressure (X <sub>1</sub> )	0.903
Audit Tenure (X <sub>2</sub> )	0.850
Audit Rotation (X <sub>3</sub> )	0.928
Materiality (Z)	0.942
Audit Opinion (Y)	0.898

Source: Processed data, 2023

Based on the data in the table above, it is known that the composite reliability value of all research variables is > 0.6. These results indicate that each variable has met composite reliability so that it can be concluded that all variables have a high level of reliability.

### A4. Cronbach's Alpha

Variable	Cronbach's Alpha
Time Budget Pressure (X <sub>1</sub> )	0.903
Audit Tenure (X <sub>2</sub> )	0.850
Audit Rotation (X <sub>3</sub> )	0.923
Materiality (Z)	0.939
Audit Opinion (Y)	0.894

Source: Processed data, 2023

Based on the data in the table above, it is known Cronbach alpha value of each research variable > 0.6. These results indicate that each research variable has met the requirements for the Cronbach alpha value, so it can be concluded that all variables have a high level of reliability.

## B. Evaluation of the Structural Model (Inner Model)

### B1. R-Square

Variable	R Square
Audit Opinion (Y)	0.968

Source: Processed data, 2023

Based on the data in the table above, it is known that the R-Square value for the audit opinion variable is 0.968 explaining that the percentage of audit opinion can be influenced by time budget pressure, audit tenure and audit rotation of 96.8%, so from the R-Square criteria all inner models that shape performance have met the requirements.

### B3. Path Coefficient Test

Path Coefficient					
	Original Sample	Sample Mean	Standard Deviation	T Statistics	P-Value
TBP -> AO	0.413	0.432	0.156	2.651	0.008
AT -> AO	0.773	0.789	0.128	6.030	0.000
AR -> AO	0.766	0.759	0.181	4.238	0.000
TBP*M -> AO	0.235	0.203	0.174	1.349	0.177
AT*M -> AO	0.156	0.133	0.136	1.151	0.250
AR*M -> AO	0.104	0.104	0.048	2.157	0.031

Source: Processed data, 2023

Table description:

- TBP: *Time Budget Pressure*
- AT : *Audit Tenure*
- AR : *Audit Rotation*
- M : *Materiality*
- AO : *Audit Opinion*

Through the path coefficient data, the PLS equation model is formulated as follows:

$$AO = 0,413 TBP + 0,773 AT + 0,766 AR + 0,235 TBP*M + 0,156 AT*M + 0,104 AR*M + e$$

### C. Hypothesis Test

The research hypothesis can be declared accepted if the value of T-Statistics > 1.96 (t-table) and P-Values < 0.05. The following are the results of the hypothesis tests obtained by the inner model in this study:

Hypothesis	Influence	Original Sample	T-Statistics	P-Values	Result
H1	TBP -> AO	0.413	2.651	0.008	Accepted
H2	AT -> AO	0.773	6.030	0.000	Accepted
H3	AR -> AO	0.766	4.238	0.000	Accepted
H4	TBP*M -> AO	0.235	1.349	0.177	Rejected
H5	AT*M -> AO	0.156	1.151	0.250	Rejected
H6	AR*M -> AO	0.104	2.157	0.031	Accepted

Source: Processed data, 2023

### Hypothesis Test

#### 1. H1 Hypothesis test

The original sample value was 0.413 with a significance of 0.008 < 0.05 and a t-statistic value of 2.651 > 1.96. The original sample value is positive and the significance is below 0.05 indicating that time budget pressure has a positive and significant effect on audit opinion. Based on the regression results it can be concluded that the first hypothesis is accepted.

#### 2. H2 Hypothesis Test

The original sample value was 0.773 with a significance of 0.000 < 0.05 and a t-statistic value of 6.030 > 1.96. The original sample value is positive and the significance is below 0.05 indicating that audit tenure has a positive and significant effect on audit opinion. Based on the regression results it can be concluded that the second hypothesis is accepted.

#### 3. H3 Hypothesis Test

The original sample value was 0.766 with a significance of 0.000 < 0.05 and a t-statistic value of 4.238 > 1.96. The original sample value is positive and the significance is below 0.05 indicating that audit rotation has a positive and significant effect on audit opinion. Based on the regression results it can be concluded that the third hypothesis is accepted.

#### 4. H4 Hypothesis Test

The original sample value was 0.235 with a significance of 0.177 > 0.05 and a t-statistic value of 1.349 < 1.96. The original sample value is positive but the significance is above 0.05 indicating that

materiality is not able to moderate the effect of time budget pressure on audit opinion. Based on the regression results it can be concluded that the fourth hypothesis is rejected.

#### 5. H5 Hypothesis Test

The original sample value was 0.104 with a significance of  $0.250 > 0.05$  and a t-statistic value of  $1.151 < 1.96$ . The original sample value is positive but the significance is above 0.05 indicating that materiality is not able to moderate the effect of audit tenure on audit opinion. Based on the regression results it can be concluded that the fifth hypothesis is rejected.

#### 6. H6 Hypothesis Test

The original sample value was 0.104 with a significance of  $0.031 < 0.05$  and a t-statistic value of  $2.157 > 1.96$ . The original sample value is positive and the significance value below 0.05 indicates that materiality is able to moderate the effect of audit rotation on audit opinion. Based on the regression results it can be concluded that the sixth hypothesis is accepted.

### ***Discussion of Research Results***

#### **The Influence of Time Budget Pressure on Audit Opinion**

The results of the study found that time budget pressure had a positive and significant effect on audit opinion. The time budget pressure given to the auditor will affect the audit results, namely the audit opinion that will be given to the financial statements. High time budget pressure makes the auditor lack time in examining the client's financial statements so that it has an impact on the inaccuracy of giving an audit opinion.

Time budget pressure is when an auditor is in a state of having a time budget which requires the auditor to complete his audit assignments faster than the required time, so that this can affect the final result of the audit, namely giving an audit opinion (Basri et al., 2019). High and continuous time budget pressure will result in dysfunctional actions that actually aim to achieve audit assignment timeliness (Amrulloh & Made, 2021).

Tight time budget pressure can increase the auditor's stress level because the auditor has to do audit work with a tight time. Even with that time budget, the auditor was unable to complete the audit with proper audit procedures. The indicators used measure time budget pressure with the tightness of the time budget and how to achieve the time budget. The tight time given is of course the auditor will carry out audit procedures in an optimal and overall way so that there are important procedures that are not carried out. This of course will produce an irrelevant audit opinion because one of the omitted procedures may provide important information in giving an opinion, but if this is not carried out, of course the audit opinion does not cover all procedures that must be carried out in an audit.

#### **The Influence of Audit Tenure on Audit Opinion**

The results of the study found that tenure audits have a positive and significant effect on audit opinion. This shows that the time period of the engagement between the auditor and the client can affect the audit results, namely the opinion given by the auditor. Repeated engagement periods can reduce auditor independence because of the closeness between the auditor and the client, so repeated engagement periods can affect the giving of an audit opinion.

Audit tenure is a period of engagement between the Public Accountant Firm and the same client company. Mistakes in giving audit opinions often occur in short or too long tenure. The auditor's relationship with the company which is quite long has the potential to make the auditor feel satisfied to

carry out an audit that is less assertive and depends too much on management's statements (Pratiwi & Tri, 2018).

Indicators in reviewing tenure audits are the length of time the auditor performs the audit engagement, the length of time the client changes the auditor and the length of time the Public Accountant Firm has emotional closeness with the client. The closeness that occurs is intended between the Public Accountant Firm and the client where the duration of the audit engagement with the same client can reduce independence and skepticism. The longer the Public Accountant Firm conducts audits with the same client, of course, it will create a good working relationship and decrease the auditor's independence because the proximity to the client allows eliminating procedures that can harm the client. The loss of one or several audit procedures will certainly affect the audit opinion because it is possible that the audit procedures that were not carried out contained important information related to giving an opinion. When these procedures are omitted, of course the audit opinion does not reflect all audit activities/procedures that should be carried out by the auditor.

### **The Influence of Audit Tenure on Audit Opinion**

The results of the study found that audit rotation has a positive and significant effect on audit opinion. This shows that the change of independent auditors can affect the final result of the audit process in the form of an audit opinion. High audit rotation can create a better audit opinion. Audit rotation is a periodic change of independent auditors to reduce the threat of intimacy where the auditor is involved with the client for too long (Stefanus, 2022). This audit rotation is one of the efforts to maintain the independence of the auditors in carrying out their duties by changing audit personnel. By rotating the auditor in conducting the audit, it can minimize the closeness between the auditor personally and the client.

The more often the auditors are rotated, the greater the chance for the company to obtain a going concern audit opinion. Changing the auditor by rotating the team will certainly enable each auditor to evaluate the work of other audit teams and consider other matters that have an impact on the audit opinion, so that a good audit rotation will have an impact on the decision to give an opinion. Auditor rotation will provide space for auditors to carry out evaluations or good development between auditors so as to create a good audit opinion.

### **The Influence of Time Budget Pressure on Audit Opinion with Materiality as Moderation**

The results of the study found that materiality was not able to moderate the effect of time budget pressure on audit opinion. This shows that audit opinion is not always influenced by materiality, so that the level of materiality is not able to strengthen or weaken the effect of time budget pressure on audit opinion.

Materiality in an audit is an important thing that creates and gives birth to an audit opinion as a decision maker whether the company is healthy or not. Materiality is the magnitude of the omitted value or misstatement of accounting information that can result in changes to or influence the judgment of people who place trust in this information (Setiadi & Bintang, 2019). The level of materiality is certainly a moderator for the effect of time pressure on audit opinion. The higher the materiality, of course, has an impact on giving opinions in accordance with those regulated in the Auditing Standards.

The indicators used in determining the judgment level of materiality are initial judgment of materiality, materiality at the financial statement level, materiality at the account balance level and materiality allocation. In relation to audit opinion, materiality is important to consider. However, with high time budget pressure, sometimes the auditor no longer pays attention to the materiality level because materiality considerations were not applied in the initial planning so that materiality in the financial statements and balance levels could not be allocated properly. This means that the materiality level cannot



strengthen or weaken the relationship between time budget pressure and audit opinion because time pressure has dominated the auditor to issue an opinion as soon as possible, so materiality considerations from the planning level to the account balance level cannot be applied optimally.

### **The Influence of Audit Tenure on Audit Opinion with Materiality as Moderation**

Materiality is the amount of omitted value or misstatement of accounting information that can result in changes to or influence the judgment of people who place trust in the information. Materiality has a relationship with audit opinion, the higher the level of materiality, it will certainly affect the giving of audit opinion according to the applicable auditing standards. High materiality can be considered by the auditor in giving an opinion, but with high audit tenure it can provide other considerations in giving an opinion which is not only taking into account materiality.

In relation to tenure audits, it can be explained that the length of time between the Public Accountant Firm and the client can sometimes cause the auditor to ignore materiality considerations. Materiality needs to be applied from the start of audit planning to the financial statement stage and account balances to be allocated with adequate materiality judgment. However, a relationship that has been established for a long time can reduce independence so that the impact on the inaccuracy of giving opinions. This shows that the level of materiality is not able to strengthen or weaken the relationship between audit tenure and audit opinion because there has been a relationship that is too close between the Public Accountant Firm and the client, so that materiality is no longer considered adequately.

### **The Influence of Audit Rotation on Audit Opinion with Materiality as Moderation**

The results of the study found that materiality is able to moderate the effect of audit rotation on audit opinion. This shows that high materiality can be a major consideration in giving an opinion. Rotated auditor changes certainly provide other considerations in issuing audit opinions, so that it can be stated that materiality is able to strengthen the effect of audit rotation on audit opinions.

The more often the auditors are rotated, the greater the chance for the company to obtain a going concern audit opinion. The effect of auditor rotation on audit opinion also takes into account the level of materiality. Materiality in an audit is an important thing that gives rise to and gives rise to an audit opinion as a decision maker whether the company is healthy or not (Setiadi & Bintang, 2019).

In relation to auditor rotation, materiality is an important part used by the auditor to form an opinion because there has been a change that allows auditors to mutually evaluate the performance of auditors who have audited the same client. In this case, materiality considerations, from audit planning to the level of financial statements, can be properly applied, considering that the replacement of auditors shows good quality among auditors.

### **Conclusion**

From this research, it can be concluded that: (1) Time budget pressure has a positive and significant effect on audit opinion at Public Accountant Firm in Medan City, (2) Audit tenure has a positive and significant effect on audit opinion at Public Accountant Firm in Medan City, (3) Audit rotation has a positive and significant effect on audit opinion at Public Accountant Firm in Medan City, (4) Materiality is not able to moderate the effect of time budget pressure on audit opinion at Public Accountant Firm in Medan City, (5) Materiality is not able to moderate the effect of audit tenure on audit opinion at Public Accountant Firm in Medan, and (6) Materiality is able to moderate the effect of audit rotation on audit opinion at Public Accountant Firm in Medan City.

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