

The Effect of CSR, Profitability, and Audit Lag on Going Concern Audit Opinion with Company Size as a Moderating Variable

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ABSTRACT

Study this aiming for prove in a way empirical The Influence of Corporate Social Responsibility, Profitability, and Audit Lag on Going Concern Audit Opinion With Company Size as a Moderating Variable. Population in study This is Mining Sector companies listed on the Indonesia Stock Exchange (IDX) in 2020-2023. The technique of taking sample used in study is purposive sampling method through judge sampling. Data analysis method used in the study this is logistic regression analysis with MRA (Moderated Regression Analysis) approach using STATA 17 application program assistance. Research results this show that (1) *Corporate Social Responsibility* has an influence positive and significant to going concern audit opinion, (2) Profitability is not influential to going concern audit opinion, (3) Audit Lag has an effect negative and significant to going concern audit opinion, (4) Company Size does not capable to moderate the influence of CSR on going concern audit opinion, (5) Company Size capable moderation the influence of profitability on going concern audit opinion, (6) Company Size does not capable to moderate the influence of Audit Lag on going concern audit opinion

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INTRODUCTION

In today's era of globalization, competition in the business world is very tight. The company's survival (Going Concern) is the main aspect that must be considered by stakeholders to make investment decisions. An audit opinion that expresses doubts about the going concern of an entity, indicating that the company cannot survive is known as a going concern audit opinion. Meanwhile, a non-going concern audit opinion is an entity that is predicted to continue its operational activities sustainably in the coming period (Manuhara Putra et al., 2021)

On the other hand, the state of a country's economy also affects the sustainability of a company. According to the Ministry of Finance of the Republic of Indonesia, the coal sector is the largest income for the country as much as 85% of PBNP (kemenkeu.go.id). The mining sector's contribution to GDP decreased in 2020, this sector was recorded at 6.43 percent and in 2023 the mining and energy sector in Indonesia is facing a fairly difficult period, as seen from the significant decline in its contribution to state revenue which now only reaches 10.52%. Some issuer sector mining to record performance finances that are experiencing losses, such as PT Timah Tbk (TINS) which experienced loss worth IDR 487 billion, while

PT Bukit Asam Tbk (PTBA) reported decrease in profit clean by 51.7%. Phenomenon similar happened at PT Aneka Tambang Tbk (ANTM), with profit net which shrank 19.45% (kontan.co.id.news)

There is a decrease contribution mining impact significant to existence a number of company *go- public* that is depressed and failed in guard *going concern* him , so that accept *going concern* audit opinion and experienced suspension share (S. Putri et al., 2024). Some company delisted by the IDX, namely Evergreen Invesco Tbk (GREN), Cakra Mineral Tbk (CKRA), Danayasa Arthatama Tbk (SCBD), Arpeni Pratama Ocean Line Tbk (APOL), Leo Investments Tbk (ITTG), Borneo Lumbung Energy & Metal Tbk (BORN), PT First Indo American Leasing Tbk (FINN), Tunas Ridean Tbk (TURI).

Disclosure going concern audit opinion in study This related with perspective theory agency (Agency Theory). This theory describe connection between two parties with interest which is different , namely party principal and agent (management). independent auditor act as intermediary in finish conflict between the parties involved, with objective for reduce related issues with agency.

Legitimacy Theory, harmony between entity business and society very much important, because public is one of stakeholders interest the main holding role significant in determine continuity operation a company, good from internal and external sides external .

CSR visualized through framework triangle in life stakeholders who need under consideration company besides chase profit, namely environmental, social and impact economy surrounding area (Muadhimah Maulidiya et al., 2024). Implementation of CSR can give influence positive for company, no only build good image in the internal environment but also build connection positive with stakeholders interest external, including society and environment around .

In addition, in conditions finance can measured with ratio profitability. Companies that generate profit tall tend own possibility more small For to obtain going concern audit opinion from independent auditors. Conditions This due to Because ability produce high profit reflect company have sufficient funds For Keep going operate (Manuhara Putra et al., 2021).

Audit lag can influence accuracy the timeliness of the information published, so that potential for decline quality taking decisions based on irrelevant data again actual (Ayu Saraswati et al., 2022).

Due to the limitations of previous research, researchers added *company size* as a moderating variable to strengthen or weaken the relationship between variables. Companies with a larger scale are considered more capable of meeting their short-term liabilities, so that potential lower probability acquisition *going concern* audit opinion.

Based on review literature previously, there was a research gap related to variables that influence reception going concern audit opinion . Therefore, that study this aiming for to study return topic the with approach theoretical and empirical . The title study This is " The Influence of CSR, Profitability and Audit Lag on Going Concern Audit Opinion with Company Size as Variables Moderation (Empirical Study on Mining Sector Companies) registered on BEI 2020-2023)".

LITERATURE REVIEW

Agency Theory

This study implements the first agency problem, where the relationship between the two will result in 2 things, namely: (1) information asymmetry, where management has access to

and control over more comprehensive financial and operational information than shareholders; and (2) conflicts of interest that arise due to different goals between company owners and management, where management tends to make unilateral decisions based on personal preferences without considering the interests of the principal (Puspita et al., 2024).

Legitimacy Theory

The opinion put forward by Dowling and Pfeffer (1975), legitimacy is defined as a condition or status in which an entity or company is considered to be in line with the prevailing value system, indicating that the entity is part of a wider social system and is in line with the values themselves.

Going Concern Audit Opinion

A going concern audit opinion is a modified form of the auditor's opinion that reveals material uncertainty regarding the entity's capacity to maintain ongoing operations. (Budianto et.al., 2024). In this study, the going concern audit opinion variable is tested with a dummy variable in a binary coding scheme, where entities that receive a modification of the auditor's opinion regarding going concern uncertainty are classified as a value of 1, while entities with a non-going concern opinion are assigned a value of 0 (Rochadi & Deliza Henny, 2023).

The influence of CSR on going concern audit opinion

Consistent implementation of Corporate Social Responsibility can strengthen the image and add value to the company in the eyes of stakeholders. This can minimize the disclosure of an entity's going concern audit opinion (Arlita et al., 2024). CSR measurement is carried out with identification in report annual company given value 1 as proof existence disclosure, while For indicators that are not stated given value 0. Then mark from every component added up For know big commitment CSR values in general overall from a company . CSR measurement refers to research Katharina & Mentalita, (2024) can formulated as following:

$$CSR = \frac{CSR\ Disclosure\ Score\ Total}{Maximum\ Score\ Amount}$$

Impact Profitability to going concern audit opinion

Successful company to record improvement sale in a way consistent every year will capable repair ratio profitability conditions healthy finances like this will reduce risk company to obtain going concern audit (Puspita et al., 2024). Opinion ROA measurement refers to research S. S. Putri et al., (2024) with formula as following :

$$ROA = \frac{Net\ Profit\ After\ Tax}{Total\ Asset} \times 100\%$$

The Impact of Audit Lag on going concern audit opinion

When the audit takes a long time generally reflect further examination in-depth and comprehensive by the auditor. If there is a problem, the auditor provides time addition to entity for finish identified problems before determination audit opinion, phenomenon This indicates existence indication existence going concern (Dewi, 2023). *Audit Lag* refers to research Minerva et al., (2020) using the following formula:

$$AL = \text{Date Audit Report} - \text{Date Report Finance}$$

Company Size moderates relationship between variables going concern audit opinion

Ownership asset in amount big allow improvement capacity production that impacts growth sales. Success a company in optimize management his assets will push development scale business in a way sustainable, so that it can endure face competitors, so that reduce risk acquisition going concern audit opinion (Halim, 2021). Therefore that, company size can measured with referring to research (Dwi Wardani et al., 2022) with use formula as following : $\text{Company Size} = \ln(\text{Total Asset})$

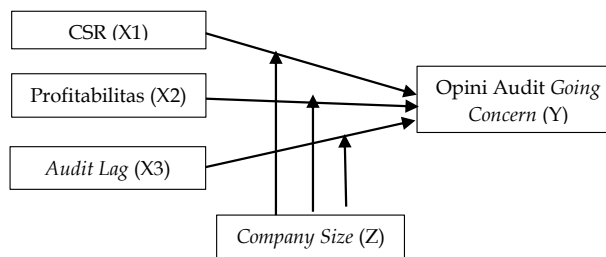


Figure 1. Research Model

METHODS

Data analysis techniques applied is analysis logistic regression with utilise device Stata 17 software.

Analysis Statistics Descriptive

Serve data characteristics through sizes centralization and distribution like mark middle (mean), standard deviation, variance, value maximum-minimum, sum, range, kurtosis, and swekness distribution).

Logistic Regression Test

1. Goodness of Fit

Regression model feasibility test done with use Hosmer and Lemeshow's which uses value statistics chi square. The probability value ≤ 0.05 (value significance) then H_0 rejected, meaning existence significant variation between the model output and the observation data, so that indicates that the Goodness of fit test ≥ 0.05 (value significance) then H_0 is accepted, meaning the model has in accordance with observation data and Goodness of Fit tests are able to prediction mark observation in a way accurate fit no capable give accurate estimation and also reliable predictions.

2. Coefficient Determination (Nagelkarke R Square)

Low Nagelkerke *R Square* value reflect inability variable free in to explain variable tied, while mark approaching 1 indicates ability strong explanation.

3. Classification Matrix

a. Hypothesis Testing

T-test

When the p-value exceeds level significance 0.05 ($p > \alpha$), H_0 is accepted, and the p- value is below significance 0.05 ($p < \alpha$), H_0 is rejected.

F Test

When the p-value exceeds level significance 0.05 ($p > \alpha$), H_0 is accepted, and the p- value is below significance 0.05 ($p < \alpha$), H_0 is rejected.

b. Moderated Regression Analysis (MRA)

$$Ln = \frac{AOGC}{1-AOGC} = \alpha + \beta_1 CSR_{it} + \beta_2 ROA_{it} + \beta_3 AL_{it} + \beta_4 SZCS_{it} + \beta_5 CSR_{it} * SZCS_{it} + \beta_6 ROA_{it} * SZCS_{it} + \beta_7 AL_{it} * SZCS_{it} + \varepsilon$$

Information :

$$Ln = \frac{AOGC}{1-AOGC} = \text{Reception going concern audit opinion company } i \text{ in year } t$$

α = Constant

β_1 -7 = Coefficient regression variable

CSR_{it} = Company CSR variable i in year t

ROA_{it} = Variable profitability company i in year t

AL_{it} = Variable *Audit Lag* company i in year t

$SZCS_{it}$ = Variable *Company Size* company i in year t

$CSR_{it} * SZCS_{it}$ = Interaction the influence of CSR on Company Size i in year t

$ROA_{it} * SZCS_{it}$ = Interaction influence profitability to Company Size company i in year t

$AL_{it} * SZCS_{it}$ = Interaction influence *Audit Lag* to Company Size company i in year t

ε = Standard error

RESULTS AND DISCUSSIONS

Analysis Descriptive

Table 1. Statistics of Research Variables

Variable	Obs	Mean	Std. dev.	Min	Max
csr	60	0.44102	0.2227536	0.1868	0.8681
profitabil~s	60	2.993333	12.83265	-41.1	28.2
audit_lag	60	93.85	34.42054	30	212
oagc	60	0.35	0.4809947	0	1
company_size	60	29.32633	2.083342	24.89	32.33
likuiditas	60	2.666833	5.023329	0.27	34.99
solvabilitas	60	2.0625	3.370005	0.03	24.85
kualitas_a~t	60	0.3	0.4621248	0	1

Based on information in Table 1, shows that:

- CSR shows minimum value is around 0.1868 and maximum is 0.8681, *mean* worth 0.44102 and standard deviation 0.2227536.
- Profitability show minimum value -41.1 and maximum 28.2, average value of 2.9933 with standard deviation 12,832.
- Audit Lag shows minimum value reaches 30 and maximum as many as 212, with a mean of 93.85 with standard deviation 34.420.
- Going concern audit opinion shows minimum result reaches 0 and value maximum 1, with a mean of 0.35 with Standard deviation of 0.4809.
- Company Size explains minimum value of around 24.89 and maximum of 32.33 with mean of 29.326 and standard deviation worth 2.0833.
- Variables Control

- Variables liquidity show minimum value of around 0.27 and maximum of 34.99 with mark mean is 2.6668 and standard deviation of 5.0233.
- Variables solvency show the min value is 0.03 and the maximum is 24.85 with mark mean reached 2,062 with standard deviation of 3,700.
- audit quality shows minimum value sums to 0 and value maximum 1 with mark mean as much as 0.3, namely 30% of companies audited by the office Big Four public accountants, while 70% are audited by non-Big Four. And the standards deviation of 0.4621.

Correlation matrix

Table 2. Correlation Matrix of Research Variables

	csr	profitabil~s	audit_lag	likuid~s	solvab~s	kualit~t	oagc
csr	1.0000						
profitabil~s	0.5686*	1.0000					
	0.0000						
audit_lag	-0.4518*	-0.3815*	1.0000				
	0.0003	0.0026					
likuiditas	0.3440*	0.1520	-0.1999	1.0000			
	0.0071	0.2463	0.1257				
solvabilitas	-0.0961	-0.0900	0.1791	-0.1908	1.0000		
	0.4651	0.4939	0.1710	0.1442			
kualitas_a~t	-0.0098	-0.1814	-0.1037	-0.1056	-0.0504	1.0000	
	0.9408	0.1653	0.4305	0.4220	0.7019		
oagc	0.6853*	0.4658*	-0.5363*	0.1953	-0.0522	-0.0229	1.0000
	0.0000	0.0002	0.0000	0.1349	0.6920	0.8623	

Logistic Regression Test

a. Goodness of Fit

Goodness-of-fit test after logistic model Variable: oagc

Number of observations= 60
Number of groups = 9
Hosmer–Lemeshow chi2(7) = 0.95
Prob > chi2 = 0.9956

Based on The output results of *Hosmer and Lemeshow's Goodness of Fit Test* were obtained significance as much as 0.9956. Because the value significance >0.05, then can concluded that H0 accepted, which means the model provides accurate estimation to observed results, so that the model can it is said worthy and valid for used in analysis continued.

b. Coefficient Determination (*Nagelkarke R Square*)

Logistic regression Number of obs = 60
LR chi2(9) = 57.77
Prob > chi2 = 0.0000
Log likelihood = -9.9600928 Pseudo R2 = 0.7436

Result of testing This show that mark Nagelkarke R Square is 0.7436. This value show that by 74.36%, variable independent can explained by variables dependent in study this,

meanwhile that the remaining 25.64% is described through other variables that are not including in the research model.

c. Classification Matrix

Table 3. Classification Matrix and Accuracy of Logistic Regression Model

Classified	D	~D	Total
+	18	2	20
-	3	37	40
Total	21	39	60

Classified + if predicted $\Pr(D) \geq .5$

True D defined as oagc != 0

Sensitivity	$\Pr(+ D)$	85.71%
Specificity	$\Pr(- \sim D)$	94.87%
Positive predictive value	$\Pr(D +)$	90.00%
Negative predictive value	$\Pr(\sim D -)$	92.50%
False + rate for true ~D	$\Pr(+ \sim D)$	5.13%
False - rate for true D	$\Pr(- D)$	14.29%
False + rate for classified +	$\Pr(\sim D +)$	10.00%
False - rate for classified -	$\Pr(D -)$	7.50%
Correctly classified		91.67%

The table above explain level accuracy matrix classification of 91.67% which means that the logistic regression model is applied in study this capable classify data with level high accuracy, namely by 91.67% of all over observation.

Hypothesis Testing

a. Wald Test (Partial t Test)

- 1) CSR variables obtained mark significance (p-value) $0.014 < 0.05$, which means that CSR has influence in a way significant to going concern audit opinion.
- 2) Variables Profitability to obtain mark significance (p-value) $0.172 > 0.05$, which means aspect profitability no influential in a way significant to going concern audit opinion.
- 3) Variables Audit Lag to obtain mark significance (p-value) $0.015 < 0.05$, which means aspect Audit Lag influential in a way significant to going concern audit opinion.
- 4) Variables control in study this there are 3, namely Liquidity with p-value as big as 0.63, Solvency with p-value of 0.591, and audit quality with p-value of 0.820. This result can concluded that from third variable control > 0.05 which means liquidity , solvency and audit quality are not influential significant to going concern audit opinion.

b. Omnibus Test of Model Coefficients Test (Simultaneous Test f)

Logistic regression	Number of obs =	60
	LR chi2(9)	= 57.77
	Prob > chi2	= 0.0000
Log likelihood = -9.9600928	Pseudo R2	= 0.7436

Table 4.6 indicates that mark probability or p-value shows $0.0000 < 0.05$ with mark chi square or f simultan 57.77. With thus, it can concluded that all over independent variables together give significant influence on the variables dependent in the model.

Moderated Regression Analysis (MRA)

Table 4. Moderated Regression Results

Logistic regression			Number of obs = 60			
			LR chi2(9) = 57.77			
			Prob > chi2 = 0.0000			
Log likelihood = -9.9600928			Pseudo R2 = 0.7436			
oagc	Oddsratio	Std. err.	z	P> z	[95% conf. interval]	
csr	3428727	2.11E+07	2.45	0.014	20.22465	5.81E+11
profitabilitas	1.089567	0.0683655	1.37	0.172	0.9634851	1.232149
audit_lag	0.8804567	0.0460083	-2.44	0.015	0.7947462	0.9754107
likuiditas	1.189627	0.4387097	0.47	0.638	0.5774377	2.450847
solvabilitas	1.202356	0.4122624	0.54	0.591	0.6140079	2.354464
kualitas_audit	1.38474	1.985616	0.23	0.820	0.083331	23.01068
csr_cs	0.2619295	0.465257	-0.75	0.451	0.0080579	8.514251
profit_cs	0.8074846	0.087771	-1.97	0.049	0.6525464	0.9992108
al_cs	0.2748653	0.2711224	-1.31	0.190	0.0397658	1.899899
_cons	6866.898	32930.45	1.84	0.065	0.5685829	8.29E+07

- 1) Variables *CSR* and *company size* have mark significance of 0.451, the value more from 0.05, which means *company size* no own influence moderation in connection between *CSR* and *going concern* audit opinion.
- 2) Variables *profitability* and *company size* own mark significance of 0.049, the value This not enough from 0.05, which means *company size* can to moderate in connection between *profitability* with *going concern* audit opinion. *Z-statistic value* shows -1.97 which means more big from 1.96 then concluded variable the significant, so that can strengthen connection a variable.
- 3) Variables *audit lag* and *company size* own mark significance of 0.190, the value this is >0.05, which means *company size* No can to moderate connection between *audit lag* to *going concern* audit opinion.

DISCUSSION

H1 : The influence CSR on going concern audit opinion

CSR own level significance of 0.014, which is <0.05. This result show that *CSR* has influence positive and significant on going concern audit opinion (**accepted**). Shows that the higher the level of *CSR* disclosure, the greater the possibility of the company obtaining a going concern audit opinion. as an indication that companies in unstable financial conditions actually increase *CSR* disclosure as a form of strategy.

Findings This in line with studies previously done by Das Prena et al.,(2021), *CSR* implementation shows commitment company to not quite enough answer social and sustainability, commitment this become indicator positive for auditors in evaluate risk going concern.

H2 : The Influence Profitability on going concern audit opinion

Variable profitability to obtain mark significance of $0.172 > 0.05$. This result show that profitability no significant influence to going concern audit opinion (**rejected**).

Support to results study this reflected in work scientifically developed by Candra et al., (2024), when profit a entity increase without reduce its obligations, the entity the Still potential to obtain *going* concern audit opinion. Recorded profitability in report financial on a period can nature temporary and not always reflect condition finance term long companies , especially in sector risky industry tall like mining. Therefore that profitability no can made into as measure measuring for giving going concern audit opinion on a company.

H3 = The Influence Audit Lag on going concern audit opinion

Variables audit lag own mark significance worth $0.015 < 0.05$. This result show that audit lag have influence negative and significant in the going concern audit opinion (**accepted**).

The longer it takes the auditor to complete the audit of the financial statements, the less likely the company is to receive a going concern audit opinion. This research is also consistent with findings previously byTheresia et al., (2023), When an audit takes a long time, an auditor will be more thorough and detailed in looking at each part of the financial report and if there is a problem, the auditor is given the opportunity to resolve it before the audit opinion is given.

H5 = Company Size to moderate connection between CSRwith going concern audit opinion

Significance value variable interaction between CSR with company size reaches $0.451 < 0.05$, then matter this show that company size no can to moderate connection between CSR and *going concern* audit opinion (**rejected**).

That Good company scale big and also small you're welcome get highlight public consequence impact operations that they produce. Therefore that, obligation CSR disclosure must be applied in a way equal, regardless from size company. Research results this consistent with findings empirically expressed by Sihombing et al.,(2020), CSR implementation by companies no influenced by scale size company, considering not quite enough answer social is obligations that must be fulfilled run without look at magnitude organization.

H5= Company Size to moderate connection between profitability with going concern audit opinion

Hypothesis test results This show mark significance as much as $0.049 < 0.05$ which means company size can to moderate connection between profitability with *going concern* audit opinion (**accepted**).

Although thus, the results of the influence test profitability no own influence in a way significant to *going concern* audit opinion, in general general level profitability company no enough strong for in a way direct influence auditors in set going concern audit opinion. However, when consider company size as moderation, relationship the become significant and indicative can strengthen connection.

The size scale activity operational allow company to obtain significant profit, so that capable fulfil all over debt obligations, maintaining sustainability operational, distributing dividends, as well as do expansion investment without depends on funding external. This is supported by research Aristya et al.,(2019), state that entity business with total assets on a large scale big indicates has reach phase ripe in cycle business, marked with ability compile planning comprehensive business, especially in matter achievement profitability.

H6= Company Size to moderate connection between audit lag with going concern audit opinion

Hypothesis test results own mark significance worth $0.190 > 0.05$ which means *company size* no can to moderate connection between *audit lag* with *going concern* audit opinion (**rejected**).

This result indicate that big small company no influence delay auditor's report. Auditor in evaluate risk going concern no only consider length of audit but also can influenced by its complexity operational. Findings empirical in study this to obtain strengthening from study by Agustina et al.,(2022), that is companies that have listed on the Indonesia Stock Exchange (BEI) is under supervision strict various stakeholders interests, such as investors, institutions supervision, and stakeholders others who have interest to information finance .

CONCLUSION

Based on results analysis that has been done, can with drawn a number of conclusion following:

1. CSR influential positive and significant on going concern audit opinion.
2. Profitability no effect on going concern audit opinion.
3. Audit Lag has an effect negative and significant on going concern audit opinion.
4. Company Size is not able to moderate the relationship between CSR and going concern audit opinion.
5. Company Size is able to moderate the relationship between Profitability and going concern audit opinion.
6. Company Size is not able to moderate the relationship between Audit Lag and going concern audit opinion.

Suggestion

1. Suggestions for research furthermore

CSR disclosure in studies This refer to the standard *Global Reporting Initiative (GRI)*. Temporary that, some company possible use standard others, such as POJK standards, which can cause variation in reporting. Therefore that, researcher furthermore can to consider use other standard.

2. Company

For companies mining, recommended for increase awareness in detect signs potential problem continuity living (*going concern*) as early as maybe, so company can quick take step strategic for repair condition finance and operations. One of step important namely the company can expand CSR coverage according to with GRI standards (global reporting initiative standards).

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