

# THE INFLUENCE OF AUDIT TENURE, COMPANY SIZE, AUDIT ROTATION, AND PROFITABILITY ON GOING CONCERN AUDIT OPINION IN REAL ESTATE AND PROPERTY SUB-SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE PERIOD 2021-2024

Winnie Trecia<sup>1</sup>, Hottua Samosir<sup>2\*</sup>, Audris Lrticia<sup>3</sup>, Felicia<sup>4</sup>,  
Margaretha<sup>5</sup>, Elfina Okto Posmaida Damanik<sup>6</sup>  
PUI Finance, Universitas Prima Indonesia<sup>1,2,3,4,5</sup>  
Universitas Simalungun<sup>6</sup>  
[hottuarealy@gmail.com](mailto:hottuarealy@gmail.com)<sup>2\*</sup>

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## Abstract

The purpose of this study is to analyze and determine the effect of Audit Tenure, Company Size, Audit Rotation, and Profitability on Going Concern Audit Opinions in Sub Companies in the Real Estate and Property Sub-Sector listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. The research method used in this study is a quantitative research method. The population in this study consists of Property and Real Estate Sub-Sector companies listed on the IDX during the 2021–2024 period, and the sample used in this study is 100 samples. The research results indicate that audit tenure does not affect the going concern audit opinion. Company size has a positive effect on the going concern audit opinion. Audit rotation does not affect the going concern audit opinion. Profitability does not affect the going concern audit opinion. However, audit tenure, company size, audit rotation, and profitability simultaneously have an effect on the going concern audit opinion.

**Keywords** Audit Tenure, Company Size, Audit Rotation, Profitability, Going Concern Audit Opinion

## INTRODUCTION

Audit tenure that lasts for a long period can be considered a stable source of income for auditors. However, an excessively long working relationship may also create emotional closeness between the auditor and the client, which may eventually interfere with auditor independence and reduce audit quality. Currently, many companies face a dilemma regarding government policies on the time limit of cooperation or tenure with auditors. Company size reflects the operational scale of a company, which can be measured through several indicators, such as revenue, total assets, and total capital. The higher the value of these three aspects, the stronger the company's financial condition. Based on operational scale, companies are generally classified into three categories: large firms, medium-sized firms, and small firms.

Auditor rotation is implemented as a measure to prevent an overly close relationship between auditors and clients. The sooner a company conducts auditor rotation, the lower the possibility of excessive closeness being formed, so auditor independence can be maintained. Conversely, if auditor rotation is never carried out, a close relationship between the auditor and the client may develop, which has the potential to interfere with the auditor's objectivity in performing audit duties. Profitability ratios reflect a company's ability to generate profit. The higher the profitability ratio, the better the company's financial performance tends to be. Profitability plays an important role in financial performance; when profitability increases, financial performance also improves. Conversely, a decline in profitability may have a negative impact on the company's financial performance.

This study differs from the previous research conducted by Halim and Annisa (2022), entitled "The Effect of Company Size, Audit Tenure, and Previous Year's Audit Opinion on the Acceptance of Going Concern Audit Opinion." The previous study used three independent variables, while this study uses four independent variables. The object of the previous research was mining sub-sector companies listed on the Indonesia Stock Exchange, whereas the object of this study is real estate and property sub-sector companies listed on the Indonesia Stock Exchange. The previous study used multiple linear regression, while this study uses logistic regression.

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Going concern audit opinion is a concept related to the continuity of a company’s operations, meaning that the company is able and expected to continue operating in the future without any plan for liquidation in the near term. Business continuity is very important for stakeholders, especially investors. Investors invest capital to finance the company’s operations with the expectation of gaining future returns. Therefore, before making investment decisions, they first assess the company’s financial condition through financial statement analysis.

**Tabel 1.1**  
**Tabel Fenomena**

Kode	Tahun	Audit Tenure	Ukuran Perusahaan	Rotasi Audit	ROA	OAGC
CSIS	2022	3	27.027	0	0.043	1
	2023	1	27.031	1	0.010	0
	2024	2	26.981	0	0.026	0
HOMI	2022	2	26.304	0	0.026	0
	2023	1	26.128	1	0.019	0
	2024	1	26.064	1	0.002	0
PPRO	2022	3	30.714	0	0.001	1
	2023	1	30.611	1	-0.055	1
	2024	1	30.535	1	-0.070	1
RISE	2022	1	28.629	0	0.013	0
	2023	1	28.798	1	0.005	0
	2024	1	28.861	1	0.010	0

Sumber: [www.idx.co.id](http://www.idx.co.id)

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## LITERATURE REVIEW

### The Influence of Audit Tenure on Going Concern Audit Opinion

Audit tenure that lasts for a long period does not interfere with the auditor's independence or professionalism in providing audit services, allowing the auditor to have a significant opportunity to express a going concern audit opinion for institutions with underestimated potential to maintain business continuity (Luthfiyah, 2024). The duration of the engagement between the auditor (public accounting firm) and the client may cause the auditor to lose their independence, making it less likely for them to issue a going concern audit opinion. Alternatively, this may lead the auditor to better understand the financial situation, making it easier to detect going concern issues (Simbolon et al., 2024).

### The Influence of Company Size on Going Concern Audit Opinion

The duration of the engagement between the client and the auditor influences the acceptance of a going concern audit opinion. Due to the reduction in auditor independence over time, the auditor may find it difficult or reluctant to issue a going concern audit opinion to the client (Yuliani and Arief, 2023).

Company size, as indicated by the total assets of the company, reflects the company's ability to operate. The larger the balance sheet, the larger the company. As more assets are acquired, more capital is invested, and the company's sales increase, which leads to higher revenues (Budiantoro et al., 2022).

### The Influence of Audit Rotation on Going Concern Audit Opinion

Supporters of audit rotation argue that the quality of work performed by the same auditor tends to decline over time. The market places little emphasis on whether the auditor providing the opinion on the annual financial statements has a cyclical position or not. Therefore, audit rotation does not have a significant impact on audit quality (Barbarigo and Sofie, 2024). Audit rotation refers to the replacement of public accountants who provide audit services to companies, where an accountant is limited to a three-year period to audit the same company. Therefore, audit rotation is implemented to prevent the development of close relationships between auditors and their clients, as this could affect the auditor's independence (Stefanus, 2022).

### The Influence of Profitability on Going Concern Audit Opinion

Profitability analysis aims to measure a company's profitability. Return on assets (ROA) is the ratio of net profit to total assets, which reflects the company's ability to manage profits and overall corporate governance performance. A higher ROA indicates more efficient asset management, and therefore, a higher profitability ratio suggests improved operational performance, making it less likely for the auditor to issue a going concern audit opinion for companies with high profitability ratios (Nababan et al., 2021).

## METHOD

This study uses a quantitative method that focuses on collecting and analyzing data in the form of numbers or measurable variables (Sembiring et al., 2024). The study was conducted in Indonesia using data from companies in the Property and Real Estate Sub-Sector listed on the Indonesia Stock Exchange (IDX) for the period 2022-2024. The study population consisted of these companies, and samples were drawn based on predetermined criteria. Data analysis techniques used included descriptive statistics to provide an overview of the research object (Ghozali, 2021), as well as model feasibility testing using the Hosmer and Lemeshow's Goodness of Fit Test to assess the model's suitability to the empirical data. Furthermore, logistic regression analysis was used to assess the effect of independent variables on the dependent variable, with hypothesis testing considering the probability value (sig.) to support or reject the alternative hypothesis. The model was also evaluated using the -2 Log L value to assess overall model fit, and the coefficient of determination (Nagelkerke  $R^2$ ) was used to assess how well the independent variables explain variation in the dependent variable.

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**RESULTS AND DISCUSSION**

**Statistik Deskriptif**

Hasil uji statistik deskriptif sebagai berikut:

**Tabel 3.1 Statistik Deskriptif**

*Descriptive Statistics*

N	Minimum	Maximum	Mean	Std. Deviation	
AT	100	1	5	1,84	0,992
UP	100	16,0276	31,9621	25,996478	4,2474141
RA	100	0	1	0,42	0,496
PRO	100	-0,1189	0,4119	0,032146	0,0692754
OAGC	100	0	1	0,09	0,288

Sumber: Hasil Olahan Data, 2026

Based on the data analysis presented, the following conclusions can be made:

1. Audit Tenure (X1) has a minimum value of 1 and a maximum value of 5. The average value for this variable is 1.84, with a standard deviation of 0.992. This indicates that the duration of the auditor-client relationship varies, but is mostly on the lower end of the scale.
2. Company Size (X2) has a minimum value of 16.0276 and a maximum value of 31.9621. The average value for company size is 25.996478, with a standard deviation of 4.2474141. This shows that the companies studied vary in size, with a tendency towards higher values.
3. Audit Rotation (X3) has a minimum value of 0 and a maximum value of 1. The average value for this variable is 0.402, with a standard deviation of 0.496. This suggests that most companies rotate their auditors, although it is not done every period.
4. Profitability (X4) has a minimum value of -0.1189 and a maximum value of 0.4119. The average value for profitability is 0.032146, with a standard deviation of 0.0692754. This indicates that most companies have relatively low profitability, though some companies have a higher level of profitability.
5. Going Concern Audit Opinion (Y) has a minimum value of 0 and a maximum value of 1. The average value for this variable is 0.09, with a standard deviation of 0.288. This shows that most companies receive audit opinions unrelated to going concern, although some do receive such opinions.

**Tabel 3.2 Case Processing Summary**

Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Included in Analysis	100	100.0
	Missing Cases	0	0.0
	Total	100	100.0
Unselected Cases		0	0.0
Total		100	100.0

a. If weight is in effect, see classification table for the total number of cases.

Sumber: Hasil Olahan Data, 2026

From Table 3.2, the row "included in analysis" displays information that a total of 100 cases were analyzed. The row "missing cases" shows a value of zero, indicating that there are no missing cases in this study.

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**Model Feasibility Test**

The results of the model feasibility test are as follows:

**Tabel 3.3 Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	7,037	8	0,533

Sumber: Hasil Olahan Data, 2026

In Table 3.3, the significance value (sig) is 0.533, which is greater than 0.05. Therefore, it can be concluded that the logistic regression model used has met the data adequacy requirement (fit).

**Evaluating the Overall Model**

The purpose of the overall model test is to determine whether the model and data are aligned or not. The results are as follows:

**Tabel 3.4 Iteration History Step 0**

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	64,978	-1,640
	2	60,677	-2,173
	3	60,508	-2,306
	4	60,508	-2,314
	5	60,508	-2,314

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 60.508
- c. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Sumber: Hasil Olahan Data, 2026

**Tabel 3.5 Iteration History Step 1**

Iteration		-2 Log likelihood	Coefficients				
			Constant	AT	UP	RA	PRO
Step 1	1	61,151	-2,613	-0,194	0,060	-0,472	-0,637
	2	52,554	-4,984	-0,433	0,154	-1,094	-1,615
	3	49,865	-8,045	-0,635	0,277	-1,696	-2,405
	4	49,328	-10,359	-0,730	0,365	-1,999	-2,444
	5	49,302	-11,032	-0,750	0,389	-2,062	-2,385
	6	49,302	-11,072	-0,751	0,390	-2,065	-2,381
	7	49,302	-11,072	-0,751	0,390	-2,065	-2,381

- a. Method: Enter
- b. Constant is included in the model.
- c. Initial -2 Log Likelihood: 60.508
- d. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.

Sumber: Hasil Olahan Data, 2026

Based on the table, it can be observed that the -2 log likelihood value obtained before the independent variables were entered into the model is 60.508. In Table 3.5, the -2 log likelihood value obtained after the independent variables were entered is 49.302. The difference in the -2 log likelihood values shows a decrease of 11.206 (60.508 - 49.302).

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**Coefficient of Determination Test**

The results of the model feasibility test are as follows:

**Tabel 3.6 Koefisien Determinasi Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	49.302 <sup>a</sup>	0,106	0,234

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.

Sumber: Hasil Olahan Data, 2026

Dari tabel diperoleh hasil uji model -2 Log Likelihood menghasilkan 49,302 dari koefisien The coefficient of determination, as seen from the Nagelkerke R Square, is 0.234 or 23.4%, and the Cox & Snell R Square value is 0.106 or 10.6%. Therefore, it can be concluded that the independent variables—audit tenure, company size, audit rotation, and profitability—explain 23.4% of the variation in the going concern audit opinion. The remaining 77.6% is influenced by other variables examined in this study, such as audit fees and the size of the public accounting firm (KAP).

**Partial Test**

The results of the partial test are as follows:

**Tabel 3.7 Variables in the equation**

Step		B	S.E.	Wald	df	Sig.	Exp(B)
1 <sup>a</sup>	AT	-0,751	0,555	1,828	1	0,176	0,472
	UP	0,390	0,176	4,898	1	0,027	1,477
	RA	-2,065	1,073	3,705	1	0,054	0,127
	PRO	-2,381	6,285	0,144	1	0,705	0,092
	Constant	-11,072	4,971	4,961	1	0,026	0,000

a. Variable(s) entered on step 1: AT, UP, RA, PRO.

Sumber: Hasil Olahan Data, 2026

Persamaan regresi logistik sebagai berikut:

$$\ln \frac{F}{1-F} = -11,072 - 0,751 AT + 0,390 UP - 2,065 RA - 2,381 PRO$$

The results of the partial test are as follows:

In the partial test, each independent variable's contribution to the dependent variable (going concern audit opinion) is evaluated. The null hypothesis for each variable states that the variable has no effect on the going concern audit opinion. Based on the significance values (p-values), we can determine whether each independent variable significantly influences the dependent variable. If the p-value is less than 0.05, it indicates a statistically significant relationship between the independent variable and the going concern audit opinion. Conversely, if the p-value is greater than 0.05, it suggests that the independent variable does not significantly influence the dependent variable. This test helps identify which variables have a meaningful impact on the going concern audit opinion and should therefore be considered for further analysis and interpretation.

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## Simultaneous Test

The results of the simultaneous test are as follows:

**Tabel 3.8 Omnibus Test Of Model Coefficients**

		Chi-square	df	Sig.
Step 1	Step	11,206	4	0,024
	Block	11,206	4	0,024
	Model	11,206	4	0,024

Sumber: Hasil Olahan Data, 2026

In Table 3.8, the Chi-square value is 11.206 with a significance value of 0.026. The significance value of  $0.024 < 0.05$  indicates that audit tenure, company size, audit rotation, and profitability positively affect the going concern audit opinion. This also shows that the fifth hypothesis is accepted.

## Discussion

### The Effect of Audit Tenure on Going Concern Audit Opinion

Based on the partial test, the significance value for audit tenure is 0.176, which is greater than 0.05. This indicates that the first hypothesis is rejected. Therefore, it can be concluded that audit tenure does not have an effect on the going concern audit opinion. Audit tenure refers to the duration of the relationship between the auditor and the client in conducting the audit. Theoretically, the longer the engagement period, the more the auditor understands the company's financial condition, operational system, and risks. However, the study results, which show that audit tenure does not influence the going concern audit opinion, suggest that the length of the relationship between the auditor and the client does not affect the auditor's decision in providing an opinion about the company's going concern. This implies that auditors maintain their independence and professionalism in performing their duties, regardless of how long they have worked with the client.

### The Effect of Company Size on Going Concern Audit Opinion

Based on the partial test, the significance value for company size is 0.027, which is less than 0.05. This indicates that the second hypothesis is accepted. Therefore, it can be concluded that company size positively affects the going concern audit opinion. Company size is often used to describe the scale of a company, typically measured by total assets, total sales, or market value. Theoretically, larger companies are considered to have stronger resources, broader access to funding, and better capabilities to sustain their operations. However, the research results showing that company size does not influence the going concern audit opinion suggest that the size of the company is not the primary factor for auditors in determining whether to issue a going concern opinion. Auditors focus more on the company's financial condition, its ability to meet obligations, and the audit evidence obtained during the audit process when forming their opinion.

### The Effect of Audit Rotation on Going Concern Audit Opinion

Based on the partial test, the significance value for audit rotation is 0.054, which is greater than 0.05. This indicates that the third hypothesis is rejected. Therefore, it can be concluded that audit rotation does not affect the going concern audit opinion. Audit rotation refers to the replacement of auditors or Public Accounting Firms (KAP) after a certain period to maintain the auditor's independence in conducting the audit process. Theoretically, audit rotation is expected to enhance auditor objectivity and lead to more independent assessments of the company, including in determining the going concern audit opinion. However, the study results showing that audit rotation does not influence the going concern audit opinion suggest that the replacement of auditors does not directly affect the auditor's decision to issue a going concern opinion. This indicates that both new auditors and those who have handled the company for a longer time adhere to audit standards, audit evidence obtained, and the company's financial condition when determining their opinion.

### The Effect of Profitability on Going Concern Audit Opinion

Based on the partial test, the significance value for profitability is 0.705, which is greater than 0.05. This indicates

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that the fourth hypothesis is rejected. Therefore, it can be concluded that profitability does not affect the going concern audit opinion.

Profitability refers to the company's ability to generate profit from its operational activities over a certain period. High profitability indicates that the company effectively manages its resources and generates enough profit to support its sustainability. The study results showing that profitability affects the going concern audit opinion suggest that the company's profit condition is an important consideration for auditors in assessing the company's ability to continue its operations. Companies with low profitability or those that continuously experience losses tend to have higher financial risks, which may lead auditors to doubt the company's ability to continue operating.

## CONCLUSION

The conclusions of this study are as follows:

1. Audit Tenure does not have an effect on the Going Concern Audit Opinion.
2. Company Size positively affects the Going Concern Audit Opinion.
3. Audit Rotation does not have an effect on the Going Concern Audit Opinion.
4. Profitability does not have an effect on the Going Concern Audit Opinion.
5. Audit Tenure, Company Size, Audit Rotation, and Profitability collectively have a positive effect on the Going Concern Audit Opinion.

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