

## CHAPTER V

### CONCLUSION

#### 5.1 Conclusions

Based on the results of the analysis and discussion regarding the relationship between audit quality, auditor switching and auditor specialization on going concern audit opinions on companies listed on the Indonesia Stock Exchange for the 2017-2021 period, it can be concluded as follows:

1. Hypothesis 1 predicts that audit quality is related to going concern audit opinions; the hypothesis is accepted. The results show that increasing or decreasing the value of audit quality is related to going concern opinion.
2. Hypothesis 2 predicts that auditor switching is related to going concern audit opinions; the hypothesis is rejected. These results indicate that both the old auditor and the replacement auditor will continue to provide a going concern audit opinion if indications are indeed found and the auditor has doubts because there are audit standards that are used as guidelines and must be complied with by both.
3. Hypothesis 3 predicts that companies that use auditor specialization have a greater chance of getting a going-concern audit opinion; this hypothesis is rejected. The results show that companies that use the services of a specialist auditor or do not use the services of a specialist auditor have nothing to do with going concern audit opinions.

## 5.2 Limitations

This research has limitations that require improvement and development of subsequent research in order to produce better results related to the same topic, as for the limitations, namely:

1. Data collection is hampered because some companies do not publish financial statements or complete audit reports.
2. Lack of references because not many have examined the variables of auditor specialization towards going concern audit opinion.

## 5.3 Suggestion

Based on the above limitations, the advice that the author can give to subsequent researchers is as follows:

1. Further research is expected to add proxies for each of its independent variables and other non-financial independent variables to obtain a diversity of results regarding what factors can be considered by auditors in providing an audit opinion paragraph going concern, such as industry complexity variables.

