

CHAPTER V

CONCLUSION AND RECOMMEDATION

5.1 Conclusions

This study aims to determine the effect of opinion shopping, solvency, and real activities manipulation (RAM) on going concern audit opinion. The data in this study is amounted to be 85 samples of Agriculture Sector which were listed in the Indonesia Stock Exchange in the 2014-2018 period that met the research criteria. Based on the data that has been collected and the results of tests that have been carried out on the problem using the logistic regression model, the following conclusions can be drawn:

1. Opinion shopping does not significantly affect the going concern audit opinion, so the first hypothesis (H1) in this study is rejected.
2. Solvency does not significantly affect the going concern audit opinion, so the second hypothesis (H2) in this study is rejected.
3. Real Activities Manipulation (RAM) does not significantly affect the going concern audit opinion, so the third hypothesis (H3) in this study is rejected.
4. Opinion shopping, Solvency, and RAM simultaneously do not significantly affect the going concern audit opinion, so the last hypothesis (H4) in this study is rejected.

5.2 Implications

1. For Practitioners / Auditors

In its task of issuing a going concern audit opinion, the auditor should continue to examine more deeply the internal and external factors that influence the going concern audit

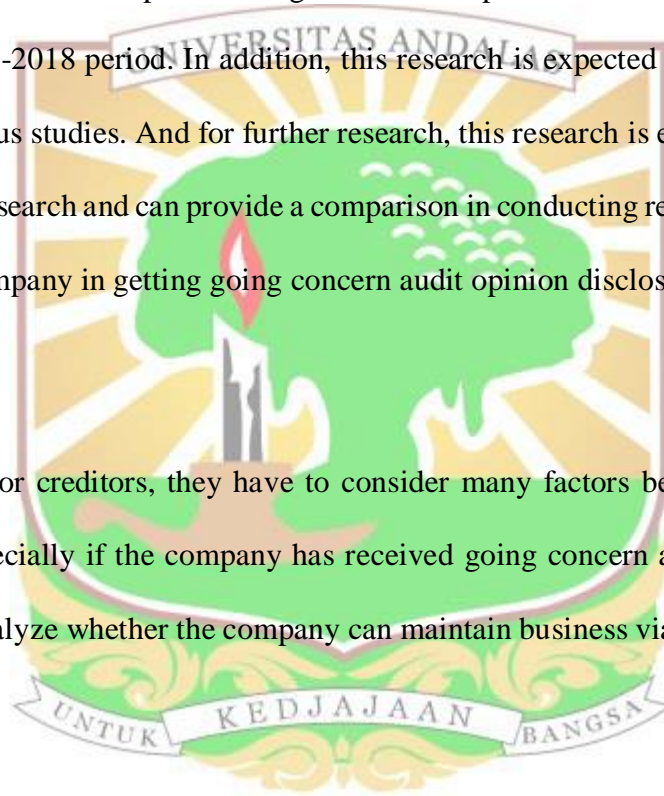
opinion. And also the auditor must always be objective and independent of the client so as not to cause information asymmetry between users and readers of audit reports.

2. For Academics

This research is expected to increase accounting knowledge, especially in the field of auditing by providing empirical evidence about the influence of opinion shopping, solvency, and RAM on going concern audit opinion in agriculture companies listed on the Indonesia Stock Exchange in the 2014-2018 period. In addition, this research is expected to be able to strengthen the findings of previous studies. And for further research, this research is expected to be used as a reference for future research and can provide a comparison in conducting research related to factors that can affect the company in getting going concern audit opinion disclosure.

3. For Stakeholders

For investors or creditors, they have to consider many factors before doing cooperation with a company, especially if the company has received going concern audit opinion. Investors and creditors must analyze whether the company can maintain business viability in order to avoid bankruptcy.



5.3 Limitations

This research is inseparable from some inherent limitations in the preparation of this study. Here are some limitations in this study:

1. This study only uses the Agriculture Sector companies listed on the Indonesia Stock Exchange (IDX) as research objects.
2. The time span of this study is only 5 years, which is from 2014 to 2018.

3. In this study the variables that were tested as the factors of the acceptance of going concern opinion in the companies were only opinion shopping, solvency, and real activities manipulation.
4. The researcher doesn't examine the opinion shopping variable in this study too deeply regarding the firm's reason for changing their auditor.

5.4 Recommendations

In accordance with some of the limitations that have been described by researchers, the researchers provide some suggestions that seem to be useful for researchers in the future:

1. The further researchers are suggested to use companies other than the Agriculture Sector as research objects.
2. The further researchers are suggested to increase the time span of the research.
3. The further researchers are suggested to analyze, replace and add to other factors that influence going concern audit opinion.
4. The further researchers are suggested to examine the opinion shopping variable, if they use it in their research, deeper regarding the firm's reason for changing their auditor.
5. The further researchers are suggested to add moderation or intervening variables in future studies.

