

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

A. Conclusion

Based on the results of the discussion in front, it can be concluded that as follows:

1. In this research, the first hypothesis cannot be proven because the previous year's opinion had not effect on going concern audit opinion.
2. In this research, the second hypothesis cannot be proven because leverage had not effect on going concern audit opinion.
3. In this research, the third hypothesis cannot be proven because audit tenure had not effect on going concern audit opinion.
4. In this research, the fourth hypothesis can be proven because firm size had not effect on going concern audit opinion.

B. Research Implications

Based on the previous conclusions, the implications of this study are as follows:

1. Going concern audit at the company can be influenced by a number of factors. It can be judged that the results of this study can be used as a consideration or reference for companies or industries, especially for

company managers in order to be able to make decisions on several situations, especially in terms of going concern audit opinion.

2. Information and data related to going concern audit opinion on the company can influence decision making process of the stakeholders. Stakeholders will be able to make decisions regarding the investment of funds to be given to the company. In addition to that, the investor can be used as a tool that provides information in order to be more careful in considering investment. For creditors, information and data related to a going concern opinion can be taken into consideration when giving credit or loans to companies.

C. Limitations and Suggestions

Based on the explanation above, there are limitations and suggestions in this study are as follows:

1. The study is limited only made in companies mining listed in Indonesia Stock Exchange only. Therefore, it can be suggested for future research to increase the total number of research objects, such as being able to choose research objects with the total number of companies listed on the Indonesia Stock Exchange, or also being able to choose research objects by comparing companies listed on the Indonesia Stock Exchange with those listed on other countries' stock exchanges.

2. This research is limited to using the research period in a span of three years. Thus, for future research, it can choose a research period by extending the time of the research period, for example a period of five years or more.
3. This research is only limited by using the company's annual financial statements as a source to obtain information data relating to going concern audit opinion conducted by the company. Therefore, it can be suggested for future research to be able to add other data sources that might provide additional information related to going concern audit opinion.
4. Another limitation in this study is that there is an element of subjectivity in conducting going concern audit opinion indicators. This is due to the absence of standard provisions or rules that can be used as a source of reference so that the determination of the index for measurement indicators in the same category can provide different results for each researcher.