

THE INFLUENCE OF PREVIOUS AUDIT OPINION GOING CONCERN, AUDIT QUALITY AND COMPANY'S FACTORS TO AUDIT OPINION GOING CONCERN

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ABSTRACT

The prediction on issuing going concern opinion has been major concern for auditor or shareholders. Today, auditor responsibility is winding, not only in judging the financial report or detecting a fraud, but also they have to judge the company ability to maintain company going concern. That happens because there is demand from the shareholders to give the early warning information about company prospect that influence the investing decision of the shareholder.

The goals of this research are to predicting the influence of prior audit opinions, audit quality, financial condition, sales growth, and debt default that exercise by the company with the chance of receiving going concern audit opinion. This research use Manufacture Company that listed in Indonesian Stock Exchange between 2007 to 2009 as the sample. Population of this research is 161 companies. Research sample amounts to 46 companies selected with purpose sampling method, with observation period of 3 years. The method that been used to analyses the correlation between variable are logistic regression method.

From the Result, can be concluded that prior audit opinions, financial condition and debt default significantly to the receiving of going concern audit opinion. Whereas the audit quality and sales growth not significantly to the receiving of going concern audit opinion.

Keywords : Prior opinions, audit quality, financial conditional, sales growth, debt default, and going-concern.

I. RESEARCH BACKGROUND

Introduction

Economic crisis which has happened in Indonesia since 1998 has given a huge bad financial crisis. As the effect of it, many companies went bankrupt, many banks collapsed and many employees got unemployed. Based on BPS (Badan Pusat Statistik) some sectors had positively growth, there are : agriculture, gas sector, electricity, water supply sectors, vehicles and communication sectors. Meanwhile manufacturing sectors got the worst effect of this crisis (BPS noted almost 13% from this sectors collapsed).

Firms continuity always connected to their management's ability in term of running it for the long period of time. Therefore, when company went wrong the first people to be blame is manager or management system. Auditor can also be blamed on because with his or her opinion which summarize in his or her audit report has been asked to give a responsibility to give his or her opinion about the continuity of one company. Auditor's responsibility is dealing the the opinion given, otherwise the content of financial report is management responsibility.

Audit opinion going concern (GCAO) is an estimation in company's financial report so that when one company is get the contrast condition with its continuity, the company can be estimated to have a problem. Audit report which modify with going concern is an indication that in auditor opinion there is a risk that the company cannot survive in their business. Opinion going concern that has raised unexpectedly by the company influenced to reducing of share value, difficulty on increasing capital charges, investor's untrustworthy, creditor, customer, and employee to company management. The losing of public trust to the company's performance and management will give a significant effect to its continuity in the future.

The factual event shows that many going public companies which get going concern opinion are mostly manufactures . Moreover, many auditors fail to give going concern opinion to the company, namely a condition where the unhealthy company get unqualified. Mistakes made in making the opinion will give a significant effect for the financial report's users. Can be assured that the user of it will make the same mistakes. Therefore, in this case auditor should be aware of potential items which can disturb the company's continuity. When economic condition become unpredictable, investors hope auditors give a beginning warning about the company financial failure(Chen dan Church 1996). This is the reason why auditors are responsible to evaluate whether a big untrush with company's continuity in a certain period namely notmore than a year after audit report published (SPAP, 2001). Mutchler (1984) has been doing an interview with a practical auditor, state that a company which receive audit opinion going concern at the previous year incline to get the same opinion in the following year. Mutchler (1985) tested the affect of public information availability to audit opinion going concern prediction, namely audit opinion type that has been accepted by the company. The result show that analysis discriminant model which enter audit opinion type the previous year has the highest whole predict accuracy that is 89,9 % compared to the others.

DeAngelo (1981) state that Big Four auditors have more insentive to avoid from the reputation destruction critics compared with Non Big Four auditors, including detect and report the going concern of the klien. Mutchler dkk (1997) dan Ryu dan Roh (2007) found a univariate evidance that Big 5 or 6 auditors more often incline to give going concern audit opinion to a company that get financial problem than auditor non-Big 5 atau 6 auditors.

The hesistation of company continuity indicates of bankrupt indikasi. Altman dan McGough (1974) found that prediction of collapsed level prediction using a prediction model

has an accuracy 82% and suggests the collapsed prediction model as auditor equipment to decide company's ability to survive.

Altman (1968) did a research using multivariate approaches to predict collapsed probability a company based on the influence of company's financial ratio coherent whole. The research called as Altman Z Score .

Company selling growth shows company growth strenght in its operation. Selling growth indicates company's ability to survive. A company which has positive selling growth has inclination to survive (going concern).

Chen dan Church (1992) found the adding of status variable debt default can increase R^2 sample from 35% to 93%, this is indicated that debt default variable is the most important variable. Default condition is seen from the difficulty to fill the liabilities, such as the filled of debt agreement or not doing a payment.

Problem to Discuss

Problem to discuss in this thesis is “ Is audit opinion at the previous year, audit quality, company financial condition, company's growth and debt default affected to audit opinion going concern?”

II. THEORITICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

Going Concern Audit Opinion

Going concern is base assume in making financial report, a company can be assumed not intended or wish to melikuidasi or materially decrease usahanya scale (SAK, 2007). The judgement about company financial health is not the only one goal from audit proses that did by auditor. But, auditors have responsibility to evaluate going concern. This has been arranged in Statement on Auditing Standards No. 59 (AICPA, 1988) declares that auditors should decide whether they sure that their client can survive or not in the future. Beside arranged in Public Accountant Professional Standart (PAPS), Auditing Interpretation

Statement Standart (AISS) No. 30 of Independent Auditor's Report about The Getting Worst of Indonesia Economy Crisiss to Company's Continuity.

AISS considers auditors need to consider three things, namely (1) Auditor's obligation to give advise to the clients in uttering economy effect (if necessary) to company's ability to mantain its continuity. (2) Utterance of next event that probably appear as the effect of that economic condition, and (3) Modify audit standart form report if that economy worsting condition impact to company's ability in holding out its continuity . Some factors that cause uncertainty of continuity (Arens, 1997), namely: (1) Continually getting big loss or insufficient capital, (2) Company inability to pay its liabilities at due date in short period of time, (3) The losing of main customers, disaster than hasnot insured, and (4) Lawsuit, law reinforcement or the similar problem happened that can endanger company's ability to run the bisnis.

2.1 Relation Between Audit Opinion at The Previous Year and Audit Opinion Going Concern

Auditee who get audit opinion going concern at the previous year is consired has problem in its continuity, so that possibility for auditor to give audit opinion going concern year of work is getting bigger. Muchler (1985), use dscriminat analysis model by entering audit opinion at the previous year has the highest prediction accuracy (89,9%). Muchler (1984), did an iterview with auditor practician who menyatakan company which get audit opinion going concern at the previous year is more inclinable to get the same opinion at the year of work.

The previous researches such as research by Rahmadhany (2004), Setyarno dkk (2006), Praptitorini dan Indira (2007), Santosa dan Linda (2007), Indira (2008), Tamba (2009), Siahaan (2010) dan Juandini (2011) stronger an evidence that there is a positif relation between the previous year opinion and giving audit opinion going concern year of

work. If at the previous year a company has accepted audit opinion going concern, so company's possibility will be bigger to accept the same opinion at the next year of work.

Based on that condition, it can be assumed into a hypothesis namely :

H₁ = Audit opinion at the previous year significantly influence to probability of audit opinion going concern acceptance.

2.2 Relation Between Audit Quality and Audit Opinion Going Concern

Public company in Indonesia is very selective in choosing auditor service as client from Public Accountant Office (PAO) surely will be more strive the quality from audit service that choosen. The pursuit for KAP in Indonesia is to increase audit service that given to client. The indicators can be seen from auditor's ability to found any wrong disclosure. The possibility where the auditor will find wrong disclosure depend on auditor quality of understanding (competency) meanwhile informing wrong disclosure action depend on auditor independency.

Audit quality uses auditor reputation proxy based on trusty of auditor service users that auditors have monitoring strenght that cannot be generally observed. In this case auditor who is trusted to have quite good reputation called big four. DeAngelo (1981), declare that auditor in a big scale has more inintensive to avoid reputation destruction critics compare with auditor in small scale. Auditor in a big scale is also more open to disclose currently problem because they are stronger to face court reinforcement risk. The argument means that auditor in a big scale has more initiative to detect and report going concern problem.

At the previous researches have been done a test a relationship between auditor and giving going concern opinion. Mutchler dkk (1985) dan Ryu dan Roh (2007) that found univariate evidance that auditor in a big scale (Big 5 atau 6) incline to give audit opinion going concern to a company that has financial problem compared with auditor in a small scale (non-Big 5 atau 6). Meanwhile at Ramadhany research (2004), Fanny dan Saputra

(2005), Setyarno dkk (2006), Praptitorini dan Januarti (2007), Santosa dan Linda (2007) and Tamba (2009) in which auditor scale variable (Big Four dan Non Big Four) is not significantly affect to possibility publishing audit opinion going concern by auditor.

Based on that, can be made a prediction in hypotesis namely :

H₂ = Audit quality significantly affect to possibility of giving audit opinion going concern.

2.3 Relation Between Company's Financial Condition and Audit Opinion Going Concern

Company's financial condition is proxied with collapsed prediction analysis Altman Z Score. Discriminant analysis to predict collapsed is the first warn for the company of its continuity. Collapsed or bankrupt commonly related to financial distress. Discriminant analysis Z Score not only used to predict bankrupt, but also used as standart from a whole company financial performace . Formulae that used is Altman Revision Model :

$$Z = 0,717Z_1 + 0,874Z_2 + 3,107Z_3 + 0,420Z_4 + 0,998Z_5$$

$$Z_1 = \text{Working capital/total asset}$$

$$Z_2 = \text{Retained earnings/total asset}$$

$$Z_3 = \text{Earnings before interest and taxes/total asset}$$

$$Z_4 = \text{Book value of equity/book value of debt}$$

$$Z_5 = \text{Sales/total asset}$$

Mostly previous research used financial ratio to identify company going concern problem (Chen dan Church, 1992; dan Mutchler, 1985). Altman and Mc Gough (1974), Mutchler (1985), Menon dan Scwarchtz (1986) investigate the important of financial variable in explaining modification of going concern opinion. Altman dan McGough (1974) in Solikah (2007), conclude that collapsed prediction analysis using financial ratios is more acurate than auditor opinion in clasifying collapsed company and not collapsed.

McKeown and friends (1991) found an evidence that auditor hardly ever give going concern opinion to company that not having financial distress. This aspect shows company bankrupt or collapsed (Chen dan Church, 1996) and will cause company is difficult to earn capital. It has also been said by Indonesian researcher like : Ramadhany (2004), Indira (2007), Sentosa dan Linda (2007), Siahaan (2010) and Ningtias (2011) that company which has financial distress significantly influence to probability of accepting audit opinion going concern.

Based on the condition, we can make a prediction in hyphotesis, namely:

H₃ = Financial distress significantly influence to a gift of audit opinion going concern.

2.4 Relation Between Company' Growth and Audit Opinion Going Concern

In this research, company's growth proxied with selling growth ratio, it is a ration that measure how good is a company to maintain its economic position. Selling is a main activity from manufacture company means mostly of the profit that earned by company in a certain time influenced by selling that happend in that time. So, The increasing of selling from year to year will give bigger opportunity to increase the profit. Company with positively selling growth ratio will be able to maintain its continuity. The higher selling growth ratio that has been had by company the smaller the company will get audit opinion going concern from auditor. The statement above is also sturdied by Fanny and Saputra (2005), Setyarno dkk (2006), Santosa dan Linda (2007), Siahaan (2010) and Juandini (2011) that found an evidence that company's growth is not significantly influence to audit opinion going concern.

Based on that case, we can make a prediction in hyphotesis namely:

H₄ = Company's growth is significantly influence to give audit opinion going concern.

2.5 Relation Between Debt Default and Audit Opinion Going Concern

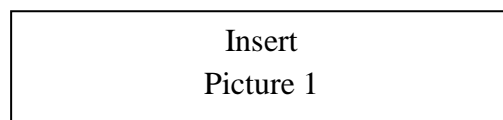
Going concern indicators that mostly used by auditor in giving audit opinion is a failure in filling its default (Ramadhany, 2004). One of contrast features with assumption of going concern is company's inability in filling the ability at the due date. In SAS 59 explains that default debt and debt restructuring as potential indicator in the relationship with a given of going concern opinion.

Chen and Church (1992), also Ramadhany (2004), Praptitorini and Januarti (2007), Indira (2007), Tamba (2009), Diyanti (2010) and Siahaan (2010) shown that debt default status positively influence to audit opinion going concern acceptance. Based on that case, can be made as a hypothesis namely:

H₅ = Debt default significantly influence to audit opinion going concern acceptance.

2.6 Theoretical Framework

Based on those hypothesis development to test whether audit opinion at the previous year, audit quality, financial distress, company's growth and debt default influence audit opinion going concern, so we make a theoretical framework below:



III. RESEARCH METHOD

Population

This research object is a whole go publik company listed in Indonesia Stock Exchange (IDX) in manufacture line in 2007-2009. Then to make it easier, it has been selected using purposive sampling method. This purposive sampling method diharapkan can represent the population and not cause prejudice for research goal. This research sample is taken using this criteria namely : (1) Whole manufactur company listed in IDX in 2007 until 2009. (2) That companies arenot delistingfrom IDX in period 2007-2009. (3) Publish

financial statement that has been audit by independent audito per 31 Desember from 2007 to 2009. (4) Having negative earning after taxes at least one financial statement report period in reseearch period

Data Analysis Tecnique

Data that collected in the research are being analyzed, used these statystic tools below :

Hyphotesis Test

Hyphotesis test is done using (logistic regression), because the independent variable is dicotomy variable or binner variable which has two category. In which the category 1 is audit opinion going concern (GC) and 0 category is audit opinion non going concern (NGC). This analysis tecnique doesn't need normality test clasic assumption test to dependent variables (Ghozali, 2006). Regression logistic model that used to test hyphotesis namely :

$$OPINI = \alpha + \beta_1 OP + \beta_2 AQ + \beta_3 ZSCORE + \beta_4 SGR + \beta_5 DEBT + \varepsilon$$

Dimana :

OPINI = Opini Going Concern (1 jika opini GC, dan 0 opini NGC)

α = Konstanta

β_1 - β_5 = Koefisien Regresi

OP = Opini audit tahun sebelumnya

AQ = Kualitas audit

ZSCORE = Kondisi keuangan perusahaan

SGR = Pertumbuhan perusahaan

DEBT = Debt default

ε = Kesalahan residual

Logistic regression model analysis concern on those things below :

1. Judging Regression Model Property

Regression model property is judged using Hosmer and Lemeshow's Goodness of Fit Test. If statistic value of Hosmer and Lemeshow's Goodness of Fit higher than 0,05 so that zero hypothesis cannot be rejected and means model is able to predict observation value or can be said that model can be accepted because same as the observation data (Ghozali, 2006).

Insert table 1

The table above shown Hosmer and Lemeshow test result. With significant probability shown 0.822, significant value that got higher than 0.05. So can be conclude that regression model is able to predict observation value and deserve to be used on next research, because there is no real difference between the classification that predicted and classification that observed.

2. Overall Model Fit

To judge overall Model Fit shown by Log Likelihood value (nilai -2LL), namely by comparing between -2LL value at the beginning (Block Number = 0), where the model just entering constanta with -2LL value. When, Block Number = 1, where model entering constanta and independent variable. If $-2LL \text{ Block Number} = 0 > \text{nilai} -2LL \text{ Block Number} = 1$, so showing a good regression model (Ghozali, 2006). Log likelihood in logistic regression similar to the meaning of "Sum of Square Error" in regression model, the decrease of Log Likelihood shows that regression model is getting better.

Insert Table 2

Table 2 shows between beginning -2LL value and -2LL last. Value in beginning -2LL (Block Number = 0) is 190,264. Meanwhile in last -2LL (Block Number = 1), after entering five new independent variables -2LL value get decrease to be 59,671. This

likelihood decreasing shows a better regression model on the other hand model that hypotized fit with data. Means the adding of five new independent variables into researchmodel will revice this research fit model.

3. Parameter Estimation and Intepretation (Regression Coeficient)

Parameter estimation seen from regression coeficient. Regression coeficient done to test how far all independent variables that entered into model have affects to dependent variables. Hypothesis tes done by comparing between probability value (sig) with signification level (α) (Ghozali, 2006).

Insert Table 3

From data tabulation result using SPSS 16.0 in table 3, we can get logistic regression model as below :

$$\text{OPINI} = -2,278 + 3,362 \text{ OP} + 0,824 \text{ AQ} - 1,289 \text{ ZSCORE} - 0,002 \text{ SGR} + 1,618 \text{ DEBT}$$

Constanta is -2,278 declare that when a value of audit opinion at the previous year, audit quality, financial condition, company's growth and zero debt default, so logit value audit opinion going concern is -2,278

IV.RESULT

Based on analysis data result that goe, so can be discussed about independent variable that probably influence audit opinion going concern acceptance in manufacture company, namely:

Test of audit opinion variable at previous year (OP) at table 3 show regression coeficient is 3,362 and probability (Sig) 0,000. Because the signification level of independent variable is less than 0,05 so H_0 rejected and H_{a1} accepted. Therefore can be conclude that

audit opinion at the previous year is significantly influence to audit opinion going concern acceptance.

This is because auditor in giving opinion needs consideration, one of it is audit opinion at the previous year. Auditor will compare the data at year of work with data at the previous year. Because company financial condition is not showing increasing or decreasing from the previous year, so auditor publish audit opinion going concern once more.

This empirical result shows that auditor is very aware of going concern opinion that accepted at the previous year. This is appropriate with Muthcler's opinion (1985) that company who get going concern opinion at the previous year is in line to get the same opinion at the year of work.

This research is consistent with Rahmadhany research (2004), Setyarno dkk (2006), Praptitorini and Indira (2007), Santosa and Linda (2007), Indira (2008), Tamba (2009), Siahaan (2010) and Juandini (2011) found an evidence that audit opinion going concern that has been accepted at the previous year influence auditor decision to publish audit opini going concern once more.

Variable audit quality that proxied with Public Accountant Office size (AQ) in tablel 3 shows regression coeficient is 0,824 with probabality level (sig) is 0,263. This indenpendent variable has significant lever higher than 0,05 so H_0 accepted and H_{a2} rejected. Therefore can be conclude that audit quality isnot significantly influence to probabality of audit opinion going concern acceptance.

This is because when KAP has a good reputation so this KAP will try to maintain that reputation and avoid from things that can make the reputation getting worse, therefore they will always be objective to the employees. If the company has a doubth of its continuity so the opinion that will be get is audit opinion going concern, without considering whether the auditor is from big KAP or small KAP.

This research result does not support DeAngelo's statement (1981) in Kusharyanti (2003) that auditors in a big scale have more massive incentives to avoid reputation-worsening criticism rather than auditors in a small scale, including to detect and report going concern problems to the clients. Empirical findings in this research also do not support the research that has been done by Mutchler and friends (1997) in Setyarno and friends (2006) and Ryu and Roh (2007) that find univariate evidence that auditors in a big scale (Big 5 or 6) are inclined to publish audit opinions going concern to companies which have financial distress compared with auditors in a small scale (non-Big 5 or 6). But this research result is consistent with the research which has been done by Fanny and Saputra (2005) that found evidence that KAP reputation is less considered by auditors in giving audit opinions going concern. Besides, this research is similar to Ramadhany's research (2004), Setyarno and friends (2006), Praptitorini and Januarti (2007), Santosa and Linda (2007) and Tamba (2009) in which the variable auditor scale (Big Four and Non Big Four) does not significantly influence the probability of publishing audit opinions going concern.

Variable company's financial condition which is proxied with Altman Z Score (ZSCORE) prediction in table 3 shows regression coefficient is -1,289 with probability level (sig) is 0,002. Because significant level that is had by independent variable is lower than 0,05, so H_0 rejected and H_{a3} accepted. Therefore, can be conclude that company's financial condition influence to a gift of audit opinion going concern.

This is caused by auditor who is very attentive to company's financial condition in giving going concern opinion. Company that has no serious financial distress, doesn't have liquidity problem, has sufficient capital, and doesn't have negative equity, so that company will not accept going concern opinion. Meanwhile company with financial distress, liquidity distress, kekurangan modal kerja, and continuously loss that affected Z Score ratio is low and has big opportunity accept going concern opinion.

This research is consistent with dengan research result that has been done by Ramadhany (2004), Indira (2007), Sentosa and Linda (2007), Siahaan (2010) and Ningtias (2011) who found empirical evidence that company with financial distress significantly influence to probability of audit opinion going concern acceptance.

Variable company's growth which is proxied with selling growth (SALGR) in table 3 shows regression coefficient is -0,002 with probability level (sig) is 0,901. Since significant level this variable has is higher than 0,05 so H_0 accepted and H_{a4} rejected. Therefore, can be conclude that company's growth doesn't significantly influence to audit opinion going concern acceptance.

This is caused by unbalance of selling growth with the high increasing of operational cost so that it has negative earning after taxes then will affect to the decreasing of retained earning amount. Although company get selling growth but it is not guarantee that company don't accept going concern opinion.

This research is consistent with the researches that have been done by Fanny and Saputra (2005), Setyarno and friends (2006), Santosa and Linda (2007), Siahaan (2010) and Juandini (2011) that found evidence that company's growth is not significantly influence to audit opinion going concern. This research gives adding empirical evidence that positive selling growth ratio don't guarantee company doesn't accept audit opinion going concern.

The result of debt default variable test in table 3 shows coefficient regression is 1,618 with probability level (sig) is 0,022. Since significant level of independent variable is lower than 0,05 so H_0 rejected and H_{a5} accepted. Therefore, can be conclude that debt default significantly influence to audit opinion going concern acceptance.

This is caused by many companies fail to fill their liabilities debt or interest, and this is an indicator of going concern that mainly used by auditor in judging company's continuity.

This research is consistent with the previous research by Chen and Church (1992), and Ramadhany (2004), Praptitorini and Januarti (2007), Indira (2007), Tamba (2009), Diyanti (2010) and Siahaan (2010) shows that debt default status significantly influence to audit opinion going concern acceptance.

This research result is also support Public Accountant Professional Standart section 341 (2001) paragraph 6 letter b about other clue of financial distress that cause disturbance of company's going concern, namely: debt default.

V. CONCLUSION, LIMITATION AND IMPLICATION

5.1 Conclusion

Based on data analysis and discussion that has been done can be conclude that :

1. Based on test result use logistic regression shows that variable audit opini previous year significantly influence to audit opinion going concern.
2. Based on test result use logistic regression shows that variable audit quality doesn't significantly influence to audit opinion going concern.
3. Based on test result use logistic regression shows that variable financial condition significantly influence to audit opinion going concern.
4. Based on test result use logistic regression found that variable company's growth doesn't significantly influence to audit opinion going concern.
5. Based on test result use logistic regression shows that variable debt default significantly influence to audit opinion going concern.

5.2 Limitation

1. Population used in this research only manufactures companies listed in Indonesian Stock Exchange (IDX).
2. This research uses only 3 years period of test.
3. This research uses only five variables to know factors that probably influence to audit opinion going concern acceptance

5.3 Implication

From those limitation above, the next researches is suggested the thing below:

1. Next researches can be broaden the population, therefore population used in the research is not only manufacture companies.
2. Besides, next researches can be broaden by adding research period much longer.
3. Entering addition variables such as investor, goverment, creditors, people in society and so on, so that the research result will be more able to predict publishing audit opinion going concern more accurately.

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Judul Penelitian	Publikasi
a. Pengaruh Jabatan, Budaya Organisasi dan Konflik Peran terhadap hubungan kepuasan kerja dengan komitmen organisasi (Studi Empiris di Lingkungan KAP)	Simposium Nasional Akuntansi IV tahun 2001 Bandung dan Jurnal Riset Akuntansi Indonesia tahun 2003
b. Pengaruh Politik Dan Gaya Kepemimpinan Terhadap Keefektifan Anggaran Partisipatif Dalam Peningkatan Kinerja Manajemen (Studi Empiris Pada Perguruan Tinggi Swasta)	Simposium Nasional STIE YO Yogyakarta Tahun 2002
c. Etika Kerja Islam Sebagai Mediasi Hubungan Antara Komitmen Organisasi dengan Perubahan Organisasi (Studi Kasus di Universitas Muhammadiyah Jember)	Simposium Nasional Ekonomi Islam di UII Yoyakarta Tahun 2002
d. Kepuasan Kerja dan Komitmen Organisasi sebagai mediasi Profesionalisme dengan Intensi Keluar (Studi Empiris Pada Internal Auditor Perusahaan Manufaktur)	Simposium Nasional Akuntansi VI Surabaya di Universitas Airlangga tahun 2003
e. Pengaruh Mentoring Terhadap Kepuasan Kerja, Konflik Peran Dan Prestasi Kerja Serta Niatan Untuk Pindah (Studi Empiris Di Lingkungan Kantor Akuntan Publik)	Simposium Nasional Akuntansi VIII Solo di Universitas Sebelas Maret tahun 2005
f. Modeling Turnover And Their Antecedents Using The Locus Of Control As Moderation: Empirical Study Of Public Accountant Firms In Java Indonesia	Simposium Nasional Akuntansi X di Universitas Hassanudin Makassar tahun 2007
g. Pengaruh Moderasi Sistem Pengendalian Manajemen Dan Inovasi Terhadap Kinerja (Studi Empiris Pada Perusahaan Manufaktur di Indonesia)	Simposium Nasional Akuntansi X di Universitas Hassanudin Makassar tahun 2007