
Going Concern Assessment and Reporting-Influencing Factors

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Abstract:

The external auditor's report on the continuity of companies is very important for the parties that have a relationship with those companies, especially shareholders, creditors, suppliers and customers, by alerting them to the possibility of the failure of those companies and then enabling them to take the necessary preventive measures before their total failure occurs.

The study aimed to study the obstacles facing the auditor when assessing the ability of audited companies to continue their activity, as well as when alerting to that, through studying a sample of external auditors in Algeria. The results indicate that there are obstacles related to the auditor, obstacles related to the audited company, and other obstacles related to the environment in which he carries out his mission.

Keywords: Continuity of companies; Influencing Factors; auditors; Audited companies; Audit environment.

Jel Classification Codes:H43, D62, M42, D02,D62.

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1. Introduction:

The sudden failure of a group of companies around the world has led to lawsuits being filed against external auditors, holding them responsible for not reporting the possibility of the failure of those companies. Thus, the process of assessing and reporting on continuity has become a sensitive task for the auditor due to the pressures he is exposed to from parties who are harmed by the sudden cessation of companies that did not receive a prior report on continuity, and also pressures from companies that the auditor may cause to accelerate their failure if he declares them to have problems hindering their continuity.

The subject of continuity assessment and reporting on it constitutes a major challenge for the external auditor, as he always remains hesitant about the type of report he will issue, and this is usually due to the influence of many factors that limit their ability to assess continuity and report on what might threaten it.

Based on the above, we decided to study the factors affecting the auditor's assessment and opinion on the continuity of companies.

To identify these factors, the following problem was raised:

What are the factors that affect the external auditor's assessment and report on going concern in Algeria?

1.1. Study Hypotheses:

A basic hypothesis was presented as follows: **The factors that affect the external auditor's assessment and report on going concern in Algeria are factors related to the company being audited, the auditor and the audit environment in Algeria.**

The main hypothesis was divided into three sub-hypotheses as follows:

- Company-related factors affect the auditor's assessment and report on going concern;
- Auditor-related factors affect the auditor's assessment and report on going concern;
- Factors related to the audit environment affect the auditor's assessment and report on going concern.

1.2. Study Importance:

This study is important because a good assessment of continuity and an accurate report on it can protect many parties from the damages resulting from the failure of these companies without prior warning.

1.3. Study Objectives:

- Identify the determinants that may affect the role of the external auditor in assessing and reporting on going concern;
- Developing recommendations to reduce the impact of these determinants, and enhance the auditor's role in assessing and reporting on going concern.

1.4 Methodology

The descriptive analytical approach was used in this study, in presenting the theoretical framework of the topic, and the factors that may affect the evaluation and reporting of going concern were studied by analyzing the data using the SPSS program.

2. Theoretical Framework:

The theoretical part of this study included highlighting the concept of continuity in accounting and auditing, clarifying its importance, and presenting the procedures for evaluating continuity of companies.

2.1. The Concept of Going Concern Assumption and its Importance

2.1.1 Going Concern Concept in Accounting

In accounting, the going concern concept is the principle that accounting should be conducted as if a company will continue to exist in the future (Chnar & Tazhan , 2017, p. 147).

In the process of creating financial accounts, it is referred to as one of the most significant accounting assumptions. Since the company was founded with the intention of continuing to operate in the near future (Hamwi & Mayala, 2017, p. 113).

2.1.2 Going Concern Concept in Auditing

Nowadays, the auditor's opinion on the company's ability to continue in business has become essential due to the economic changes taking place. Although in the past, auditors considered the going concern assumption to be inappropriate and its impact immaterial in the audit because of the uncertainty surrounding the handling of such a requirement.

In the context of auditing, going concern refers to the external auditor's assessment of whether the firm under audit can sustain its operations by determining if the audit procedures' findings point to a threat to the company's survival (Mohammad Noor , Muhamad, & Siti Zaidah , 2016, p. 3734).

2.1.3 The Importance of Going Concern

The going concern assumption is important in accounting, because the legitimacy of applying other accounting principles rests on the going concern principle.

This concept is referred to as the fundamental assumption under International Financial Reporting Standards (IFRS), which states that other accounting principles cannot be applied when this principle is not present. (Fenyves, Ildikó , Zoltán, & Elvira , 2015, p. 37)

All stakeholders are concerned about the company's ability to continue as a going concern. They are greatly affected if the company is unable to continue. Therefore, the external auditor must verify the validity of this assumption and alert to any doubts about it (Nada, 2018, pp. 9, 10).

Therefore, a warning in the auditor's report about the possibility that the company may not continue as a going concern is useful to investors, creditors and others, because auditors have access to information that is not available to the public (Adolfo, Moacir, & Thaina, 2017, p. 2).

2.2 Audit Procedures Applied in Performing Going Concern Reviews

According to the decision dated 06/24/2013 specifying the content of the standards for auditors' reports, and according to Algerian Auditing Standard No. 570, the procedures for evaluating the going concern include the following:

2.2.1 Evaluation of the validity of the continuity assumption established by the company's management

According to the aforementioned decision, the external auditor is required to assess the validity of the going concern assumption used by management (Official Journal of the Algerian Republic., 2014, pp. 18,19).

Along with discussing this assessment with managers, Algerian Auditing Standard No. 570 requires the external auditor to ask if there have been any events that management has reached that could cast doubt on the company's ability to continue. (National Council of Accounting, 2017, p. 4, 5).

2.2.2 Analysis of indicators that pose a threat to the continuity of the company

According to the aforementioned decision, the auditor must consider the possibility of signs that could point to a threat to the company's survival. When he encounters such events or signs, he must assess how they might affect the continuity. These indicators are divided into three categories by the decision: financial indicators, operational indicators, and other indicators.

2.2.3 Taking Additional Steps to Verify Suspicion about the company's continuity

The aforementioned decision stipulates that if the auditor finds events and indicators that raise doubts about the continuity of exploitation, he must initiate the following procedures:

- Study management plans developed to address continuity issues;
- Gather the necessary evidence to confirm or deny the suspicion that the company is not going to continue;
- Obtain written permission from the administration regarding its future work plans.

Algerian Auditing Standard No. 570 also emphasized the same procedures with the addition of other procedures, which are (National Council of Accounting, 2017, p. 5):

- Identifying the emergence of new facts or elements after the date on which management made the continuity assessment;
- The auditor should evaluate the reliability of the data used in preparing the estimates.

2.2.4 Reporting Going Concern Matters in the Auditor's Report

The above audit standard explains how to report on continuity according to possible cases as follows (National Council of Accounting, 2017, p. 6):

- The auditor must issue an unqualified report if there is uncertainty regarding the company's continuity, provided that the application of this assumption is appropriate, in addition to clarifying this in his report with reference to the notes within the company's statements;
- The auditor must issue an unqualified report if there is uncertainty regarding the company's continuity, provided that the application of this assumption is appropriate
- The auditor must issue a qualified report or a negative one, if the two previous conditions are not met, and he must indicate in his report that there is doubt about the company's continuity;
- The auditor should issue an adverse report if he considers that the application of the continuity concern assumption adopted by management is inappropriate.

2.3 Factors Affecting Auditor's Going Concern Assessment and Opinion

Studies have found that there are several determinants that can influence the auditor's assessment and report on the continuity of a company, which are usually related to either the client, the auditor, or even the audit environment.

2.3.1 Factors related to audited company

Pressure from audited company management, or the existence of creative accounting practices in the audited company, can affect the auditor's assessment and reporting on going concern, as explained below:

2.3.1.1 Client Management Pressure

One of the most challenging decisions for auditors is to issue a modified opinion on going concern. This is because, during the negotiation process between the audit committee, senior management, and auditors, the management of the company may put a lot of pressure on the auditors because doing so could have a major negative impact on the stock price of the company (Wu, Hsu, & Haslam, 2016, p. 11).

Lenders and consumers may get so alarmed that they cease making loans or doing business with the company if the auditor reports that it could not be a going concern, hastening its failure (Karla M, Audrey A, & Larry E, 2014, p. 632).

As a result, the company's management usually withholds some facts from the auditor and avoids telling him the truth (Rajab, 2019, p. 38).

2.3.1.2 Creative Accounting Practices

According to studies, companies that abruptly file for bankruptcy without exhibiting any signs of previous decline frequently engaged in profit-manipulation accounting. The auditor is exposed to two failings in this case: failing to issue a going concern warning and failing to identify accounting manipulations that resulted in the concealment of the company's actual state (Santiago, Laura, & Fermín, 2008, p. 29).

Here, the researchers see that sometimes, no matter how experienced and competent the auditor is, it is difficult for him to discover woven operations that are deliberately hidden and misleading.

2.3.2 Factors Related to the Auditor

There are many determinants, the most important of which are:

2.3.2.1 Experience

Sufficient experience for the audit team is regarded as the foundation for a high-quality audit as experience has a beneficial impact on the quality of the auditor's report on continuity (Mohammed, 2024, p. 43).

According to studies, auditors with greater expertise typically make better decisions on continuity than auditors with less experience (Erkki K & Teija , 2020, p. 135).

The researchers believe that the process of assessing continuity is a difficult and complex process that requires sufficient accumulated experience to discover potential threats to the company's continuity.

2.3.2.2 Industrial Specialization

The cognitive type of the auditor has a significant impact on how well they function while providing continuity reports. Achieving high performance in GCO requires that the auditor's cognitive type and the audit assignment's features align (Erkki K & Teija , 2020, p. 132).

An auditor's ability to make a judgment regarding a company's ability to continue as a going concern is enhanced by his level of industry expertise, which increases his understanding of situations that may or may not raise serious doubts about the company's ability to continue as a going concern (Shalqami, 2013, p. 44).

2.3.2.3 Fear of Losing Clients and Revenues

For fear of losing the client if he stays on in the future, the auditor can be reluctant to reveal going concern difficulties (Kida, 1980, p. 507).

Due to the practical realities of the auditing profession, auditors may be sufficiently convinced to avoid mentioning the going concern issue in their reports for fear of losing the client, without feeling that they have violated their independence and professional ethics (Al-Jamal Sara , 2017, p. 1313).

According to some surveys, 596 American corporations switched auditors in 2005 and 563 American companies in 2006 as a result of submitting reports on their continuity (Yahya, 2013, p. 40).

When a client represents a significant portion of the auditor's revenue, the auditor may avoid issuing any going-concern alert for that client (Timothy J, 1998, p. 48). Thus, the auditor's report is consistent with what the client wants to clarify only (Bruce K, Steven E, & Kip R, 2001, p. 15).

2.3.2.4 Insufficient Fees

The ability of the auditor to carry out the required procedures related to the continuity assessment is significantly impacted by audit fees because these procedures necessitate complex procedures, particularly when

it comes to financial analysis and broadening the scope of the examination, which demand more time and effort and necessitate the hiring of additional assistants, increasing the auditor's financial burden (Dler Musaa , 2019, p. 7).

2.3.3 Environmental and External Factors

In addition to the above-mentioned determinants, there are other determinants related to the environment in which the auditor works, which may limit his efficiency in assessing going concern. These can be summarized as follows:

2.3.3.1 No Legal Obligation

If there is no rigorous legal requirement to report on going concern difficulties, there may be a greater chance that auditors may compromise their independence (W. Robert & Ann , 2007, p. 116).

This is supported by a study by Chan Lee that found that higher audit fees were positively correlated with the issuance of a going concern alert in the post-Sarbanes-Oxley period, whereas there was no correlation between fees and the going concern alert in the pre-Sarbanes-Oxley period, meaning that the most significant clients of the auditor received a going concern alert following the passage of the law (Li, 2009, p. 1).

This means that the existence of a strict regulatory requirement that clarifies how to assess continuity and the obligation to warn about it enables auditors to enjoy independence and high performance that enables them to provide appropriate reports regarding continuity in a way that protects various parties.

2.3.3.2 Lack of Legal Protection

Despite doing the audit effectively, the auditor may be held accountable for not issuing a going concern report to a firm that subsequently files for bankruptcy, and investors and creditors may pursue legal action against the auditor to recoup damages (Chen & Church, 1992, p. 3).

Research has indicated that when auditors are legally protected by the government and the financial market, they will issue a going concern alarm (Messahel, 2017, p. 156).

It is worth noting that issuing a judgment on continuity is a crucial point that makes the auditor hesitant to warn about continuity due to his fear of being subject to legal accountability from both parties, whether from the company that could have continued had the auditor not warned about the possibility of its failure, which led to an increase in the severity of its problems and an acceleration of its failure, on the one hand, or from the parties that could be harmed as a result of his failure to warn about the existence of problems that threatened its continuity.

2.3.3.3 Difficulties in Assessing and Reporting on Continuity

One of the most difficult and confusing audit tasks is reporting on going concern issues. When auditors are faced with an unclear scenario, they are more likely to adopt the client's position (Joseph V & Terry L, 2000, p. 455).

Moreover, determining the causes of a company's bankruptcy is a multifaceted and complex process, especially when management hides important information from the external auditor (Al-Jamal Sara , 2017, p. 1327).

2.3.3.4 Auditor Tenure

The duration of the auditor-client relationship, expressed in years, is known as the auditor tenure. Long-term connections with clients let auditors better grasp their financial situation, which increases the likelihood that they may identify a going concern issue (Junaidi & Jogiyanto , 2010, p. 372).

Longer periods decrease the possibility that the auditor will send a false signal regarding going concern, according to studies. Nonetheless, a longer period strengthens the bond between the auditor and management (Knechel & Ann, 2007, pp. 114,115).

3. Methods and Materials:

3.1 Study Community and Sample

The study community consists of external auditors in Algeria (auditors and accounting experts). Hence, 350 forms were distributed randomly, and 139 valid work forms were used.

3.2 Tools Used in the Study

A questionnaire was designed to collect the necessary data. This questionnaire was divided into two main parts, the first part included general information about the respondents, while the second part was allocated to the study axes, which were also divided into three, the first axis included factors related to the audited companies, while the second included factors related to the external auditor, and the third axis included factors related to the audit environment.

3.3 Statistical Methods Used

Cronbach's Alpha coefficient was used to measure reliability, in addition to descriptive statistics, in describing the characteristics of the sample members and their responses through relative and absolute frequencies, arithmetic means and standard deviations. The One-sample T- test was also used to test the hypotheses.

4. Results and Discussion:

4.1 Testing the Reliability of the Study Tools

Table No. (01): Validity and reliability coefficient (Cronbach's Alpha)

0.821	stability coefficient Cronbach's Alpha
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Source: Prepared by the researchers Based on the SPSS Outputs.

We note that the value of this coefficient for the study axes as a whole reached (0.821), which is a high value. This is evidence that the questionnaire has a high degree of stability and consistency.

4.2 Analysis of the Characteristics of the Study Sample

Results of the answers regarding personal and professional information, represented by academic qualifications, professional qualifications and professional experience, were collected in the following table:

Table No. (02): Descriptive analysis of sample individuals' characteristics

Professional experience				Professional qualification		Academic qualification					variable
More than 15 years	From 11 to 15 years	From 5 to 10 years	Less than 5 years	external auditors	Accountant Expert	Other	PhD	Magister	Master	Bachelor's degree	Category
38	38	32	29	120	19	2	21	10	50	56	Repetition
27.7	27.7	23.4	21.2	86.3	13.7	1.4	15.1	7.2	36	40.3	ratio

Source: Prepared by the researchers Based on the SPSS Outputs.

It is clear that most of the respondents have a bachelor's and a master's degree, with a percentage of 40.3% and 36% respectively. Most of them are external auditors, with a number of 120, while the number of experts was only 19 experts from the study sample. As for experience, the majority of the sample members have experience from 11 years to more than 15 years, and 23.4 of them have experience from 5 to 10 years.

4.3 Analysis of the results of the Study Sample Answers

The answers were studied through relative and absolute frequencies and calculating averages.

Table No. (03): Summary of study sample answers

Strongly disagree		Disagree		Neutral		OK		Strongly agree		Phrase
%	Repetitio n	%	Repetitio n	%	Repetitio n	%	Repetitio n	%	Repetitio n	
7.2	10	15.8	22	21.6	30	36.7	51	18.7	26	Factors related to the audited company
5	7	22.3	31	35.3	49	30.2	42	7.2	10	Factors related to auditor characteristics
1.4	2	7.8	11	22.3	31	45.5	63	23	32	Factors related to the characteristics of the audit environment

Source: Prepared by the researchers Based on the SPSS Outputs.

Going Concern Assessment and Reporting-Influencing Factors

We note from the previous table that there is an agreement of (56.1%) on the impact of all the mentioned factors, and only (10.8%) of the auditors disagreed on their impact, while (33.1%) were neutral.

Table No. (04): Results of the answers for the study sample

Arrangement	Standard deviation	Arithmetic mean	phrase
7	1.11	3.36	There is pressure from the company's management.
8	1.15	3.31	The existence of creative accounting practices that make it difficult to detect indicators of doubt about continuity
(2)	1.02	3.33	Factors related to the audited company
4	0.95	3.66	Lack of experience in continuity assessment
10	1.23	3.04	Lack of specialization in the industry of the company being audited
11	1.12	3.01	Not being aware of the content of the Algerian auditing standard Continuity related
12	1.24	2.90	Fear of losing fame and credit
9	1.30	3.22	The fee received is less than the effort and time spent in evaluating continuity.
(3)	0.80	3.16	Factors related to auditor
5	1.22	3.56	No legal obligation to assess and report on continuity
6	1.07	3.53	Lack of clarity on the auditor's responsibility to assess and report on going concern
3	0.99	3.69	Lack of legal protection
1	0.96	4.21	Lack of training courses on the application of Algerian auditing standards
2	1.01	3.75	Difficulty and complexity of the continuity assessment process
(1)	0.72	3.75	Factors related to the audit environment In Algeria
--	0.65	3.43	General trend

Source: Prepared by the researchers Based on the SPSS Outputs.

We note that the arithmetic mean for all statements was (3.43), which falls within the range [3.4- 4.2]. This means that the average of the answers was “agree” to the effect of the above factors. As for the total standard deviation, its value was small (0.65), which indicates homogeneity in the answers.

We note from arranging the answers that the factors related to the audit environment are among the most influential factors on auditors, and in particular the lack of training courses on how to apply the standards, in addition to the complexity of assessing continuity, as well as the lack of legal protection for auditors in the event of a lawsuit being filed against them.

4.4 Hypothesis Testing:

4.4.1 Testing the First Hypothesis

- **Null hypothesis H0:** The auditor's assessment and report on going concern is not affected by factors related to the audited company.
- **Alternative hypothesis H1:** The auditor's assessment and report on going concern is affected by factors related to the audited company.

Table No. (05): Test Results for the First Hypothesis

Test value = 3					
Confidence interval (95%)		The difference between the two averages	Significance level	Statistical value T	Statement
ceiling	minimum				
0.51	0.16	0.33	0.000	3.86	Factors related to the audited company

Source: Prepared by the researchers Based on the SPSS Outputs

We note that the significance level is estimated at 0.000, which is less than 5%, which means that there are statistically significant differences. Therefore, the alternative hypothesis is confirmed, which states: “The auditor's assessment and report on going concern is affected by factors related to the audited company”.

4.4.2 Testing the second hypothesis

- **Null hypothesis H0:** The auditor's assessment and report on going concern is not affected by factors related to the auditor.
- **Alternative hypothesis H1:** The auditor's assessment and report on going concern is affected by factors related to the auditor.

Table No. (06): Test results T-Test for the Second Hypothesis

Test value = 3					
Confidence interval (95%)		The difference between the two averages	Significance level	Statistical value T	Statement
ceiling	minimum				
0.30	0.03	0.16	0.017	2.41	Factors related to the auditor

Source: Prepared by the researchers Based on the SPSS Outputs

From the table above, we note that the significance level is equal to 0.017, which is less than 5%. Therefore, the alternative hypothesis is confirmed, i.e. The auditor's assessment and report on going concern is affected by factors related to the auditor.

4.4.3 Testing the third hypothesis

- **Null hypothesis H0:** The auditor's assessment and report on going concern is not influenced by factors related to the audit environment.
- **Alternative hypothesis H1:** The auditor's assessment and report on going concern is influenced by factors related to the audit environment.

Table No. (07): Test results T-test for hypothesis 3

Test value = 3					
Confidence interval (95%)		The difference between the two averages	Significance level	Statistical value T	Statement
ceiling	minimum				
0.87	0.63	0.75	0.000	12.29	Factors related to the audit environment

Source: Prepared by the researchers Based on the SPSS Outputs

It is clear from the table that the significance level is equal to 0.000, which is less than 5%. Therefore, the alternative hypothesis is confirmed, which is that the auditor's assessment and report on going concern is influenced by factors related to the audit environment.

5. Conclusion:

This study focused on identifying the factors that affect the auditor's assessment and report on going concern. And it reached the following results:

- There are some factors related to the audited company influence the auditor's assessment of going concern and also the report thereon;
- There are factors related to the external auditor that affect the assessment and reporting on going concern, especially the auditor's lack of experience;
- There are many factors related to the audit environment that affect the assessment of going concern and reporting thereon, especially the lack of training courses for auditors in Algeria.

Recommendations:

- The need to provide training courses on the use of Algerian auditing standards, especially those related to going concern assessment;
- The necessity of providing legal protection to the external auditor to enable him to carry out his mission without any pressure;

- The need for auditors to exercise due professional care to be able to properly assess continuity and avoid litigation risks.
- Continuing education and training to gain greater experience;
- Specialization in the client's industry, which allows knowledge of the characteristics of that industry and indicators of financial failure in it, which enables a good assessment of continuity and issuing a right decision in this regard;
- Use of financial failure prediction models;
- Integrate internal and external audit to better assess continuity.

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