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MARA

Cawangan Melaka

MIC3ST

MELAKA INTERNATIONAL CONFERENCE ON SOCIAL SCIENCES, SCIENCE AND TECHNOLOGY

2023

**"SUSTAINABLE
DIGITALIZATION
AND TECHNOLOGY
GROWTH"**

**23 & 24 MAY 2023
MELAKA, MALAYSIA**

Organized by
Division of Research & Industrial Linkages
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FOREWORD

In the name of Allah the Most Merciful and Most Gracious.

Assalamualaikum Warahmatullahi Wabarakatuh and Salam Sejahtera.

Greetings and welcome!

On behalf of Universiti Teknologi MARA (UiTM) Cawangan Melaka, I would like to extend my warmest welcome to everyone to the Virtual Conference of Melaka International Social Sciences, Science, and Technology (MIC3ST) 2023.

As we navigate through the ever-evolving landscape of scientific exploration and advancements, it is imperative that we stay committed to ensuring that research activities remain relevant and aligned with the current research trends.

Research, being one of the primary agendas in the academic world, plays a pivotal role in driving progress and addressing the complex issues of our time. This conference serves as a testament to our commitment to research by providing a platform for academicians from different institutions to share their findings and contribute to the collective knowledge base. Through this exchange of knowledge, we aim to fortify the bonds between researchers across the world and foster a deeper understanding of the current research landscape in this unprecedented era.

I would like to express my heartfelt gratitude to the diligent organizing team for their relentless efforts in making this virtual conference a resounding success. Their dedication and ability to coordinate such an event, even in these challenging circumstances, deserve our utmost appreciation. It is my sincere hope that, through our combined efforts, we can create a remarkable gathering of knowledge and wisdom, enriching the academic community and beyond.

Once again, I welcome all participants to the Virtual Conference of Melaka International Social Sciences, Science, and Technology (MIC3ST) 2023. May this conference be a platform for insightful discussions, fruitful collaborations, and meaningful contributions to the advancement of research and society.

ASSOC. PROF. TS. DR MOHD RASDI ZAINI
RECTOR
UiTM CAWANGAN MELAKA



FOREWORD

In the name of Allah the Most Merciful and Most Gracious.

Assalamualaikum Warahmatullahi Wabarakatuh.

On behalf of the organizing committee, I would like to extend a warm welcome to all outstanding researchers and presenters to the Virtual Conference of Melaka International Social Sciences, Science, and Technology (MIC3ST) 2023. This conference, which will be held virtually on the 23rd and 24th of May 2023, is organized by the Journal and Publication Unit, Department of Research and Industrial Linkages (PJI), UiTM Cawangan Melaka.

With the theme of "Sustainable Digitalization and Technology Growth," this conference provides a platform for researchers from around the world to explore and leverage the opportunities and challenges presented by sustainable digitalization and the continuous growth of technology.

Alhamdulillah, through the collaborative efforts of our dedicated team, we are able to bring this conference to fruition. We have received 115 papers, which will be published in at least 2 refereed journals with MyCITE index, further enhancing the scholarly contributions of the participants. I would like to express my heartfelt appreciation to each team member for their tireless work, without which this virtual event would not have been possible. The organizing group deserves immense gratitude for their dedication and commitment in making this event successful and memorable. I would also like to extend my sincere thanks to the reviewers from various respected organizations for their valuable input and support.

I wish all participants an engaging and fruitful virtual experience as we delve into the discussions surrounding sustainable digitalization and technology growth. Together, let us explore ways to harness the potential of technology for the betterment of society and a sustainable future.

DR. NUR HAYATI BINTI ABD RAHMAN

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DETERMINANTS OF GOING CONCERN AUDIT OPINION

Widia Astuty (Universitas Muhammadiyah Sumatera Utara)*; Riva Ubar Harahap (Universitas Muhammadiyah Sumatera Utara); Mhd. Husein Pasaribu (Universitas Muhammadiyah Sumatera Utara)

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The annual financial report is a publication media used by business entities to inform the company's financial condition to interested parties, including regarding the going concern of the independent auditor. This study aims to analyze the factors that influence the going concern audit opinion as seen from the company's growth and solvency. The type of research used is associative with a sample of 26 property and real estate companies listed on the Indonesia Stock Exchange (IDX). The research uses time series data from 2019 to 2021 so that the data used amounts to 78 data. The data analysis technique used is logistic regression analysis. The results of this study indicate that: 1) The company's growth has no effect on the acceptance of going-concern audit opinions; and 2) Solvency affects the acceptance of going concern audit opinions in property and real estate sector companies listed on the Indonesia Stock Exchange

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