

DAFTAR PUSTAKA

- Altman,E dan Mc Gough,T.1974. "Evaluation of A Company as A Going Concern". Journal of Accountancy. December. 50-57
- Antony Young dan Yi Wang, 2010. "Multi-risk level examination of going concern modifications ". Managerial Auditing Journal Vol.25 No.8,pp.256-791.
- Allen D. Blay, Marshall A. Geiger, and David S. North. 2011. "The Auditor's Going-Concern Opinion as a Communication of Risk". Auditing: A Journal of Practiace & Theory Vol.30,No 2,pp.77-102.
- Ardika I Kadek dan Ekayani Sri Ni Nengah. 2013. "Analisis Faktor-faktor yang Mempengaruhi Kecendrungan Penerimaan Opini Audit Going Concern Pada Perusahaan Manufaktur yang Terdaftar di BEI Periode 2007-2011". Jurnal Ilmiah Akuntansi dan Humanika Jinah. Volume 3 Nomor 1.Singa Raja.
- Barnes, Paul dan HD. Huan. 1993. "The Auditors Going Concern Decision : Some UK Evidence Concerning Independence and Competence". Journal of Business,Finance & Accounting 20(2). Januari. 213-228.
- Darsono dan Ashari.2005. "Pedoman Praktis Memahami Laporan Keuangan". Andi Offset. Yogyakarta.
- Dorothy Feldmann dan William J.Read. 2013. "Going-concern audit opinions for bankrupt companies-impact of credit rating ". Managerial Auditing Journal vol.28 No.4,pp 345-363.
- Emrinaldi Nur DP, 2007 "Analisis Pengaruh Praktek Tata Kelola Perusahaan (Corporate Governance) Terhadap Kesulitan Keuangan Perusahaan (Financial Distress) Suatu Kajian Empiris", Jurnal Bisnis dan Akuntansi, Vol 9 No.1. pp84 – 108.
- Fanny,Margaretta dan Saputra,S. 2005. "Opini Audit Going Concern : Kajian Berdasarkan Model Prediksi Kebangkrutan, Pertumbuhan Perusahaan, dan

- Reputasi Kantor Akuntan Publik (Studi Pada Emiten Bursa Efek Jakarta)".
Simposium Nasional Akuntansi VIII.
- Geiger, M, and K Raghunandan. 2002. "Going Concern Opinions in The New
Legal Environment". Accounting Horizons. Vol No 1. pp 17-26
- Gujarati, Damodar H. 2006. "Dasar-dasar Ekonometrik". Edisi Ketiga. Jilid 2.
Jakarta : Erlanga.
- Ghozali Imam. 2013. "Aplikasi Analisis Multivariate Dengan Program IBM
SPSS". Semarang :Badan Penerbit Universitas Diponegoro.
- Goerge E. Nogler. 2004. " Long-term effects of the going concern opinion ".
Managerial Auditing Journal;2004;19,5; ABI/INFORM Complete pg. 681.
- Hasnah Haron dan Hartadi Bambang. 2009. "Factors Influencing Auditors Going
Concern Opinion". Asian Academy of Management Journal. Vol 14 No.I.
1-19,January 2009.
- Harahap,sofyan syafri. 2008. "Analisis Kritis atas Laporan Keuangan". Jakarta:
PT.Raja Grafindo Persada.
- Hogan,C.E.,and D.C. Jeter. 1999. "Industry Specialization by Auditors". Auditing:
A Journal of Practice & Theory 18 (Spring): 1-17.
- Ikatan Akuntansi Indonesia. 2001. "Standar Profesional Akuntan Publik". Jakarta :
Salemba Empat.
- IPSA 30.02."Pertimbangan Auditor atas Kemampuan Entitas dalam
Mempertahankan Kelangsungan Hidupnya : Interpretasi atas Pernyataan
Standar Auditing No.30 ". INSTITUT AKUNTAN PUBLIK INDONESIA
(IAPI), 6 Maret 2009.
- International Standard on Auditing (ISA 570) Going Concern, April 2009.
- Januarti Indira dan Dyah 2007. " Analisis Pengaruh Kualitas Audit, Debt Default
dan Opinion Shopping Terhadap Penerimaan Opini Going Concern".
SIMPOSIUM NASIONAL AKUNTANSI X.
- Januarti Indira 2010."Analisis Pengaruh Faktor Perusahaan,kualitas
Auditor,Kepemilikan Perusahaan Terhadap Penerimaan Opini Audit
Going Concern (Perusahaan Manufaktur Yang Terdaftar di bursa Efek
Indonesia) ". SIMPOSIUM NASIONAL AKUNTANSI XII.

- Joanna, L. Ho. 1994. "The Effect of Experience on Consensus of Going-Concern Judgments". Behavioral Research in Accounting Vol 6. pp 160-172.
- Jonathan Stanley, F. Todd De Zoort dan Gary Taylor . 2008. " The association between insider trading surrounding going concern audit opinions and future bankruptcy ". Managerial Auditing Journal Vol.24 No.3, pp 290-312.
- Joseph Callaghan, Mohinder Parkash, and Rajeev Singhal. 2009. " Going-Concern Audit Opinions and the Provision of Nonaudit Services: Implications for Auditor Independence of Bankrupt Firms ".American Accounting Association. A Journal of Practice & Theory: May 2009, Vol. 28, No. 1, pp. 153-169.
- Kim L. Anderson, 2011. "The Effects Of Hindsight Bias On Auditors' Confidence In Going-Concern Judgments And On The Audit Opinion Decision". Journal of Business & Economics Research; Sep 2011;9,9: ABI/INFORM Complete pg.1.
- Lennox, C., 1999. "Audit Quality and Auditor Size : An Evaluation of Reputation and Deep Pockets Hypotheses. Journal of Business Finance & Accounting",26 (7) & (8), Sept / Oct 1999,0306-686X.
- Margaretta Fanny,Saputra Sylvia. 2005."Opini Audit Going Concern : Kajian Berdasarkan Model Prediksi Kebangkrutan,Pertumbuhan Perusahaan, Dan Reputasi Kantor Akuntan Publik (Studi Pada Emiten Bursa Efek Jakarta)". SIMPOSIUM NASIONAL AKUNTANSI VIII Solo, 15-16 September 2005.
- Marshall A. Geiger and Dasaratha V. Rama 2006. " Audit Firm Size and Going – Concern Reporting Accuracy ". Accounting Horizons, Vol. 20. No.I, March 2006, pp.1-17.
- McKeown, J.C., J.F. Mutchler, dan W Hopwood. 1991. "Toward An Explanation of Auditor Failure to Modify The Audit Reports of Bankrupt Companies". Auditing : A Journal of Practice & Theory, Supplement. pp 1-13.

- Mei Feng dan Chan Li. 2009.”Auditor Going-Concern Opinions and Management Forecast of Financially Distressed Firms”. Assistant Professor of Accounting Katz School of Business,University of Pittsburgh.
- Martani Dwi dan Veronica Sylvia. “Akuntansi Keuangan Menengah Berbasis PSAK konvergensi IFRS”. Buku 1.Salemba Empat.2012.
- M.Hanafi Mamduh dan Halim Abdul. “Analisis Laporan Keuangan”. Edisi Keempat. UPP STIM YKPN. November 2009.
- Masyitoh dan Adhariani Desi 2006. “The Analysis of Determinants of Going Concern Audit Report“. University of Indonesia.
- Rahayu Puji.2007. “Assessing Going Concern Opinion : A Study Based On Financial And Non-Financial Informations (Empirical Evidence of Indonesian Banking Firms Listed on JSX and SSX)”. SIMPOSIUM NASIONAL AKUNTANSI X, UNHAS, Makassar 26-28 Juli 2007.
- Ramadhany,Alexander. 2004. “Analisis Faktor-Faktor Yang Mempengaruhi Penerimaan Opini Going Concern Pada Perusahaan Manufaktur Yang Mengalami Financial Distress Di Bursa Efek Jakarta”. Jurnal MAKSI,Vol. 4. Hal 146-160.
- Setyarno Eko, Januarti Indira dan Faisal. 2006. “Pengaruh Kualitas Audit, Kondisi Keuangan Perusahaan, Opini Audit Tahun Sebelumnya, Pertumbuhan Perusahaan Terhadap Opini Audit Going Concern”. SIMPOSIUM NASIONAL AKUNTANSI 9 PADANG,23-26 Agustus 2006.
- Sekaran, Uma and Bougie, Roger. 2010. “Research Methods for Business : A Skill Building Approach”. 5th Edition. New York : John Wiley & Sons. Inc.
- Standart Profesional Akuntan Publik (SPAP) 31 Maret 2011.
- Susanto Kurnia Yulius. 2009.”Faktor-faktor yang Mempengaruhi Penerimaan Opini Audit Going Concern pada Perusahaan Publik Sektor Manufaktur”. Jurnal Bisnis dan Akuntansi. Vol.11 No.3. Hlm.155-173.
- Sutedja Cristian.2010. “Faktor-faktor yang Berpengaruh Terhadap Pemberian Opini Audit Going Concern Pada Perusahaan Manufaktur”. Jurnal Akuntansi Kontemporer,Vol.2,No.2. Hal.153-168.

Subramanyam dan Wild. 2010. "Analisis Laporan Keuangan". Buku 1, Edisi kesepuluh. Salemba Empat.

Tae.G.Ryu. 2007. "The Auditor's Going-Concerns Opinion Decision". International Journal of Business and Economics, 2007, Vol. 6, No. 2, 89-101.

Venuti, Elizabeth K. 2004. "The Going Concern Assumption Revisited : Assessing a Company's Future Viability". The CPA Journal Online.

Widyantri Putri. 2011. "Opini Audit Going Concern dan Faktor-Faktor yang Mempengaruhi: Study Pada Perusahaan Manufaktur di Bursa Efek Indonesia". TESIS, UNIVERSITAS UDAYANA.

