

DAFTAR PUSTAKA

- Abadi, K., Purba, D. M. & Fauzia, Q., 2019. *The Impact Of Liquidity Ratio, Leverage Ratio, Company Size And Audit Quality On Going Concern Audit Opinion. Jurnal Akuntansi Trisakti.*
- Achyarsyah, P., 2016. *The Analysis Of The Influence Of Financial Distress, Debt Default, Company Size, And Leverage On Going Concern Opinion. Ijaber, Vol. 14, No. 10.*
- Arens, A. A., Elder, R. J. & Beasley, M. S., 2014. *Auditing & Jasa Assurance: Vol. Jilid 1 (Edisi Kelima Belas).* S.L.:Penerbit Erlangga.
- Averio, T., 2020. *The Analysis Of Influencing Factors On The Going Concern Audit Opinion – A Study In Manufacturing Firms In Indonesia. Asian Journal Of Accounting Research.*
- DPR, 2008. Undang-Undang (UU) Nomor 20 Tahun 2008 Tentang Usaha Mikro, Kecil, Dan Menengah, Jakarta: Pemerintah Pusat.
- Dwiyani, B. O. P., 2021. Pengaruh Rasio Keuangan, Ukuran Perusahaan, Dan Reputasi Auditor Terhadap Opini *Going Concern*. *Jurnal Ilmu Dan Riset Akuntansi.*
- Fernando, R. & Hadiprajitno, P. B., 2015. Analisis Faktor-Faktor Yang Berpengaruh Terhadap Penerimaan Opini Audit *Going Concern*. *Diponegoro Journal Of Accounting.*
- Fidiana, F., Yani, P. & Suryaningrum, D. H., 2023. *Corporate Going-Concern Report In Early Pandemic Situation:.* Heliyon.
- Ghozali, I., 2013. Aplikasi Analisis *Multivariate* Dengan Program IBM SPSS 21 Update PLS Regresi. S.L.:Badan Penerbit Universitas Diponegoro..
- Gujarati, D., 2003. *Ekonometri Dasar* (Terjemahan: Sumarno Zain, Ed.). S.L.:Penerbit Erlangga.
- Hery, 2016. *Analisi Laporan Keuangan*. Jakarta: PT Grasindo.
- Hidayat, A. A., 2017. *Metode Penelitian Keperawatan Dan Teknik Analisis Data.* Yogyakarta: Penerbit Salemba Medika.
- Himam, M. F. & Masitoh, E., 2020. *The Effect Of Audit Quality, Liquidity, Solvability, And Profitability On Audit Going Concern Opinion.* Audit Dan Sistem Informasi Akuntansi,.
- IAI, 2001. Laporan Auditor Atas Laporan Keuangan Auditan (SA Seksi 508), S.L.: Ikatan Akuntan Indonesia.
- IAI, 2001. SA Seksi 411, S.L.: Ikatan Akuntan Indonesia.
- IAPI, 2013. Standar Audit "SA" 705 (Modifikasi Terhadap Opini Dalam Laporan Auditor Independen). S.L.:Institut Akuntan Publik Indonesia.

- Jensen, M. C. & Meckling, W. H., 1976. *Theory Of The Firm: Managerial Behavior, Agency Costs And Ownership Structure. In Journal Of Financial Economics (Issue 4)*..
- Junaidi & Nurdiono, 2016. Kualitas Audit: Perspektif Opini *Going Concern* (Ph. D., M. M., CPA. Prof. Bambang Hartadi, Ed.). S.L.:Penerbit Andi.
- Kasmir, 2016. Pengantar Manajemen Keuangan: Vol. Edisi 2. S.L.:Prenada Media.
- Kuswara, C. S. & Yanto, E., 2019. *The Influence Of Previous Audit Opinion, Audit Tenure And Liquidity Toward Going Concern Opinion In Manufacturing Companies For The Period Of 2015-2017. JAAF (Journal Of Applied Accounting And Finance)*.
- Mulyadi, 2002. *Auditing Vol. 6*. S.L.:Salemba Empat.
- Pham, D. H., 2022. *Determinants Of Going-Concern Audit Opinions*:. *Cogent Economics & Finance*.
- Prastowo, J. A. & Christiawan, Y. J., 2021. Pengaruh Pandemi Covid-19 Terhadap Pemberian Opini *Going Concern* Dengan Profitabilitas Dan Leverage Sebagai Variabel Mediasi.
- Putri, S. F. I., 2020. *Factors Affecting Going Concern Audit Opinions. American International Journal Of Business Management (AIJBM)*.
- Retnosari, D. & Apriwenni, P., 2021. Opini Audit *Going Concern*: Faktor-Faktor Yang Memengaruhi. *Jurnal Akuntansi*.
- Riyanto, B., 2010. Dasar-Dasar Pembelanjaan Perusahaan. S.L.:BPFE Yogyakarta.
- Santriani, E. & Alfia, Y. D., 2020. *Influence Of Profitability, Solvability, And Company Growth On Going Concern Audit Opinions. Jurnal AKSI (Akuntansi Dan Sistem Informasi)*.
- Saragih, F., Lubis, P. K. D. & Khair, P. A., 2017. *Effect Of Profitability, Liquidity And Quality Of Auditors Audit Opinion Going Concern In Food And Drink Listed In Indonesia Stock Exchange (IDX). Proceeding 3rd Sriwijaya Economics, Accounting, And Business Conference*.
- Sarwono, J., 2019. *Prosedur-Prosedur Analisis Populer Aplikasi Riset Skripsi Dan Tesis Dengan Eviews*.. Yogyakarta: Penerbit Gava Media.
- Satriani, E. & Alfia, Y. D., 2020. *Influence Of Profitability, Solvability, And Company Growth On Going Concern Audit Opinions. JURNAL AKSI*.
- Sekaran, U. & Bougie, R., 2016. *Research Methods For Business: A Skill Building Approach Seventh Edition*. S.L.:Chichester: John Wiley And Sons.
- Setiono, H. & Rubriyanto, R., 2019. Pengaruh Ukuran Perusahaan, Jenis Opini Auditor, Laba/Rugi Operasi, Profitabilitas Dan Solvabilitas Terhadap Audit Delay Sub Sektor Rokok Yang Terdaftar Di Bursa Efek Indonesia.

- Sidauruk, T. D., 2016. Analisis Faktor-Faktor Yang Mempengaruhi Penerimaan Opini Audit *Going Concern* Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Ilmiah Akuntansi Dan Ekonomi*.
- Simajuntak, C. T., Hutasoit, S. R. S., Simamora, E. & Hayati, K., 2020. Pengaruh Rasio Keuangan Dan Faktor Non Keuangan Terhadap Penerimaan Opini Audit *Going Concern*. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*.
- Simamora, R. A. & Hendarjatno, H., 2019. *The Effects Of Audit Client Tenure, Audit Lag, Opinion Shopping, Liquidity Ratio, And Leverage To The Going Concern Audit Opinion*. *Asian Journal Of Accounting Research*.
- Suryani, 2023. Pengaruh Kondisi Keuangan Terhadap Opini Audit *Going Concern*. *JIMEA (Jurnal Ilmiah Manajemen, Ekonomi, Dan Akuntansi)*.
- Weni, T. M. & Nengzih, 2021. *The Effect Of Auditor Reputation, Prior Audit Opinion, Company Growth, Leverage And Liquidity On The Going Concern Audit Opinion Acceptance With Audit Switching As Moderating Variabel*. *International Journal Of Innovative Science And Research Technology (Vol. 6, Issue 4)*.

