

## DAFTAR PUSTAKA

- Aghisna, M. R., Sumiati, A., & Purwohedi, U. (2023). Pengaruh Financial Distress, Debt Default, Dan Pertumbuhan Perusahaan Terhadap Penerimaan Opini Audit. *Indonesian Journal of Economy, Business, Entrepreneurship and Finance*, 3(3). <https://doi.org/https://doi.org/10.53067/ijebef>
- Akbar, R., & Ridwan, R. (2019). Pengaruh Kondisi Keuangan Perusahaan, Ukuran Perusahaan, Pertumbuhan Perusahaan dan Reputasi Kap terhadap Penerimaan Opini Audit Going Concern pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia tahun 2015-2017. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 4(2), 286–303.
- Altman, E. I., Laitinen, E. K., & Suvas, A. (2017). Financial Distress Prediction in an International Context: A Review and Empirical Analysis of Altman's Z-Score Model. *Journal of International Financial Management & Accounting*. <https://doi.org/10.1111/jifm.12053>
- Andrian, T., Handoko, B. L., & Wijaya, Z. P. (2019). The acceptance of going concern: Does audit opinion matter? *International Journal of Innovation, Creativity and Change*, 9(10), 1–13. [https://api.elsevier.com/content/abstract/scopus\\_id/85078924722](https://api.elsevier.com/content/abstract/scopus_id/85078924722)
- Anggarini, N. M. A., Sukartha, P. D. Y., Widhiyani, N. L. S., & Ratnadi, N. M. D. (2023). Navigating uncertainty: The dynamics of financial distress and opinion shopping on going concern audit opinions in the COVID-19 era. *JEMA: Jurnal Ilmiah Bidang Akuntansi Dan Manajemen*, 20(2), 200–219. <https://doi.org/10.31106/jema.v20i2.20747>
- Ardi, F. G., Saputra, I., & Mulyani, S. D. (2019). Pengaruh Financial Distress, Ukuran Perusahaan, Audit Tenure Dan Reputasi Auditor Terhadap Opini Audit Modifikasi Going Concern. 6(2), 225–246.
- Ardyarini, P. N., & Mappadang, A. (2024). The Influence Of Company Growth , Debt Default , Prior Year ' S Audit Opinion , And Financial Distress On The Acceptance Of Going Concern Audit Opinion ( (An Empirical Study on Consumer Cyclical Sector Companies Listed on the Indonesia Stock Exchange in . *COSTING: Journal of Economic, Business and Accounting*, 7.
- 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*, 6(2), 152–164. <https://doi.org/10.1108/AJAR-09-2020-0078>
- Azizah, R., & Anisykurlillah, I. (2014). Pengaruh Ukuran Perusahaan, Debt Default, Dan Kondisi Keuangan Perusahaan Terhadap Penerimaan Opini Audit Going Concern. *Accounting Analysis Journal*, 533(4), 533–542. <http://journal.unnes.ac.id/sju/index.php/aaaj>
- Bahtiar, A., Meidawati, N., Setyono, P., Putri, N. R., & Hamdani, R. (2021). Determinants of going concern audit opinion: An empirical study in Indonesia. *Jurnal Akuntansi & Auditing Indonesia*, 25(2), 183–193.

<https://doi.org/10.20885/jaai.vol25.iss2.art8>

- Bawono, I. R., Kanivia, A., & Rusmana, O. (2021). Factors Affecting the Financial and Non-Financial Ratios on Going-Concern Audit Opinion. *Assets: Jurnal Akuntansi Dan Pendidikan*, 10(2), 87. <https://doi.org/10.25273/jap.v10i2.7024>
- Budiantoro, H., Nathania, F. A., & Lapae, K. (2022). Pengaruh Ukuran Perusahaan, Opini Audit Tahun Sebelumnya, Debt Default dan Opinion Shopping Terhadap Opini Audit Going Concern. *Owner*, 6(3), 3251–3260. <https://doi.org/10.33395/owner.v6i3.1043>
- Chandra, I., Cianata, S., Rahmi, N. U., Zai, F. S., Alvina, A., & Batubara, M. (2019). Pengaruh Kualitas Audit, Debt Default (Kegagalan Hutang) dan Ukuran Perusahaan terhadap Penerimaan Opini Audit Going Concern pada Subsektor Perusahaan Tekstil & Garment Yang Terdaftar Di Bursa Efek Indonesia pada Periode 2014-2017. *Owner*, 3(2), 289. <https://doi.org/10.33395/owner.v3i2.124>
- Connelly, B. L., Certo, S. T., Ireland, R. D., & Reutzel, C. R. (2011). Signaling theory: A review and assessment. *Journal of Management*, 37(1), 39–67. <https://doi.org/10.1177/0149206310388419>
- Dewi, I. D. A. N. S., & Latrini, M. Y. (2018). Pengaruh Financial Distress dan Debt Default pada Opini Audit Going Concern. *E-Jurnal Akuntansi Universitas Udayana*, 22(2), 1223–1252. <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/36435>
- Divira, & Darya, K. (2021). Pengaruh Disclosure , Financial Distress , dan Debt Default terhadap Opini Audit Going Concern. *Jurnal Keuangan Dan Perbankan*, 17, 99–110.
- Djoko, D., & Yanti, L. D. (2019). The Influence of Company Growth, Profitability, Audit Tenure, and Size of Public Accounting Firms on the Acceptance of Going Concern Audit Opinions. *ECo-Fin*, 1(2), 76–83. <https://doi.org/10.32877/ef.v1i2.124>
- Dura, J., & Nuryatno, M. (2015). *Pengaruh Debt Default, Kualitas Audit, Opini Audit Tahun Sebelumnya dan Audit LAg terhadap Opini Audit Going Concern pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia* (pp. 145–160).
- Effendi, B. (2019). Kondisi Keuangan, Opinion Shopping dan Opini Audit Going Concern pada Perusahaan Pertambangan yang Terdaftar di BEI. *STATERA: Jurnal Akuntansi Dan Keuangan*, 1(1), 34–46. <https://doi.org/10.33510/statera.2019.1.1.34-46>
- Elviani, S., Simbolon, R., Riana, Z., Khairani, F., & Puspa, S. (2020). *The Accuracy of the Altman , Ohlson , Springate and Zmiejewski Models in Bankruptcy Predicting Trade Sector Companies in Indonesia*. 334–347.
- Endiana, I. D. M., & Suryandari, N. N. A. (2021). Opini Going Concern: Ditinjau Dari Agensi Teori Dan Pemicunya. *EKUITAS (Jurnal Ekonomi Dan*

*Keuangan*), 5(2), 224–242.  
<https://doi.org/10.24034/j25485024.y2021.v5.i2.4490>

- Fidiana, F., Yani, P., & Suryaningrum, D. H. (2023). Corporate going-concern report in early pandemic situation: Evidence from Indonesia. *Heliyon*, 9(4), e15138. <https://doi.org/10.1016/j.heliyon.2023.e15138>
- Gani Damanhuri, A., & Dwiana Putra, I. M. P. (2020). Pengaruh Financial Distress, Total Asset Turnover, dan Audit Tenure pada Pemberian Opini Going Concern. *E-Jurnal Akuntansi*, 30(9), 2392. <https://doi.org/10.24843/eja.2020.v30.i09.p17>
- Geiger, M. A., Gold, A., & Wallage, P. (2019). A Synthesis of Research on Auditor Reporting on Going- Concern Uncertainty: An Update and Extension. *A Journal of Practice & Theory*, 32(1), 353–384. <https://foundationforauditingresearch.org/files/papers/a-synthesis-of-research-on-auditor-reporting-on-going-concern-uncertainty.pdf>
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26*. (Edisi 10). Badan Penerbit Universitas Diponegoro.
- Gujarati, D. N., & C.Porter, D. (2009). Basic Econometrics. In *Introductory Econometrics: A Practical Approach* (fifth Edit). Douglas Reiner.
- Halim, K. I. (2021). Pengaruh Leverage, Opini Audit Tahun Sebelumnya, Pertumbuhan Perusahaan, dan Ukuran Perusahaan terhadap Opini Audit Going Concern. *Owner*, 5(1), 164–173.
- Hamsyi, N. F., & Yosevin. (2022). Determinants of going concern audit opinion acceptance on financial service companies in the IDX. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(8), 2022. <https://journal.ikopin.ac.id/index.php/fairvalue>
- Handoko, B. L., & Kusuma, M. (2019). The Effect of Financial Distress, Debt Default and Audit Tenure on Going Concern Opinion. *International Journal of Recent Technology and Engineering (IJRTE)*, 8(4), 1049–1054. <https://doi.org/10.35940/ijrte.c6427.118419>
- Hapsoro, D., & Santoso, T. R. (2018). Does Audit Quality Mediate the Effect of Auditor Tenure, Abnormal Audit Fee and Auditor's Reputation on Giving Going Concern Opinion? *International Journal of Economics and Financial Issues*, 8(1), 143–152. <http://www.econjournals.com>
- IAPI. (2011). *Standar Profesional Akuntan Publik (SPAP)*.
- IAPI. (2021). *Standar Audit Kelangsungan Usaha. SA 570(Revisi)*.
- Ikrar, F. M., & Halmawati. (2024). Pengaruh Profitabilitas, Debt Default, dan Reputasi KAP terhadap Opini Audit Going Concern: Studi Empiris pada Perusahaan Properti dan Real Estate yang Terdaftar di BEI Tahun 2019-2022. *Jurnal Eksplorasi Akuntansi (JEA)*, 6(2), 712–727.
- Immanuel, B., & Aprilyanti, R. (2019). Analysis of Audit Tenure, Opinion Shopping, Company Growth, and Debt to Equity Ratio Effect on Audit Going

- Concern Opinion. *ECo-Fin*, 1(2), 84–90. <https://doi.org/10.32877/ef.v1i2.125>
- Irsyad, I., & Nelvirita. (2024). Pengaruh Financial Distress dan Opinion Shopping terhadap Penerimaan Opini Audit Going Concern: Studi Empiris pada Perusahaan Sektor Pertambangan Terdaftar di Bursa Efek Indonesia tahun 2018-2022. *Jurnal Eksplorasi Akuntansi (JEA)*, 6(3), 1011–1021.
- Islamiati, R., Julianto, W., & Maulana, A. (2021). The Determination of The Acceptance of Going Concern Audit Opinion: Financial Distress, Institutional Ownership, and Auditor Reputation ARTICLE INFO ABSTRACT. *Accounting Analysis Journal*, 10(3), 206–212. <https://doi.org/10.15294/aaj.v10i3.52048>
- Izazi, D., & Arfianti, R. I. (2019). Pengaruh Debt Default, Financial Distress, Opinion Shopping Dan Audit Tenure Terhadap Penerimaan Opini Audit Going Concern. *Jurnal Akuntansi*, 8(1), 1–14. <https://doi.org/10.46806/ja.v8i1.573>
- Junaidi, D., & Nurdiono, D. (2016). *Kualitas Audit: Perspektif Opini Going Concern* (B. Hartadi (ed.)).
- Kasmir. (2021). *Analisis Laporan Keuangan* (Cetakan 13). Depok : Rajawali Pers.
- Kuncoro, S., & Agustina, L. (2017). Factors to Predict The Financial Distress Condition of the Banking Listed in The Indonesia Stock Exchange. *Accounting Analysis Journal*, 6(1), 38–47. <http://journal.unnes.ac.id/sju/index.php/aaj>
- Kurnia, P., & Mella, N. F. (2018). Opini Audit Going Concern: Kajian Berdasarkan Kualitas Audit, Kondisi Keuangan, Audit Tenure, Ukuran Perusahaan, Pertumbuhan Perusahaan dan Opini Audit Tahun Sebelumnya pada Perusahaan yang Mengalami Financial Distress pada Perusahaan Manufaktur. *Jurnal Riset Akuntansi Dan Keuangan*, 6(1), 105–122.
- Kusumaningrum, Y., & Zulaikha. (2019). Analisis Pengaruh Ukuran Perusahaan , Likuiditas Dan Leverage Terhadap Penerimaan Opini Audit Going Concern. *Diponegoro Journal of Accounting*, 8, 1–12.
- Kusumayanti, N. P. E., & Widhiyani, N. L. S. (2017). Pengaruh Opinion Shopping, Disclosure Dan Reputasi Kap Pada Opini Audit Going Concern. *E-Jurnal Akuntansi Universitas Udayana*, 18, 2290–2317.
- Laksmi, B., & Sukirman, S. (2020). Financial Distress Moderates the Effect of KAP Reputation, Auditor Switching, and Leverage on the Acceptance of Going Concern Opinions. *Accounting Analysis Journal*, 9(3), 200–207. <https://doi.org/10.15294/aaj.v9i3.39563>
- Laura, R., & Nur, H. (2021). Apakah Opinion Shopping, Reputasi Kap, Audit Tenure Dan Kondisi Keuangan Mempengaruhi Opini Audit Going Concern? *JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi)*, 07(01), 1–10. <https://doi.org/10.34204/jiafe.v7i1.2928>
- Lennox, C. (2000). Do companies successfully engage in opinion-shopping? Evidence from the UK &. *Journal of Accounting and Economics*, 29, 321–337.

- Lokamandala, M. A., Koeswayo, P. S., & Harahap, D. Y. (2023). The Effect of Firm Size and Financial Distress on Going Concern Audit Opinion. *Journal of Accounting Auditing and Business*, 6(1), 2023. <https://jurnal.unpad.ac.id/jaab/article/view/43085/pdf>
- Luthan, E., Roza, H., Zein, S. D., & Poetri, M. A. (2024). The influence of company size, audit opinion, audit delay, and management changes on auditor switching. *International Conference on Accounting and Finance*, 2, 1019–1029. <https://journal.uui.ac.id/inCAF/article/view/33165>
- Luthfiyah, N., & Darmawati, D. (2024). FAKTOR FAKTOR YANG MEMPENGARUHI OPINI AUDIT GOING. *Jurnal Ekonomi Trisakti*, 4(2), 715–728.
- Majidah, & Firdayanti, A. (2021). OPINI AUDIT GOING CONCERN : FAKTOR AUDITOR DAN FAKTOR NON AUDITOR JIMEA | *Jurnal Ilmiah MEA (Manajemen, Ekonomi, dan Akuntansi)*. 5(3), 2430–2445.
- Maskim, A. R., Sudarmaji, E., & Astuti, S. B. (2022). Prediksi opini audit going concern pada perusahaan perbankan yang terdaftar di bursa efek indonesia menggunakan analisa logit. *JIAP*, 2(1), 48–60.
- Maulana, I., & Utami, T. (2023). Pengaruh Debt Default, Opinion Shopping Dan Kepemilikan Manajerial Terhadap Opini Audit Going Concern. *Jurnal Ilmiah Akuntansi Kesatuan*, 11(1). <https://doi.org/10.37641/jiakes.v11i1.1593>
- Meriani, N. P., & Krisnadewi, K. A. (2012). Pengaruh Kondisi Keuangan, Pertumbuhan Perusahaan, Dan Reputasi Auditor Pada Pengungkapan Opini Audit Going Concern. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 7(1), 1–29.
- Minerva, L., Sumeisey, V. S., Stefani, S., Wijaya, S., & Lim, C. A. (2020). Pengaruh Kualitas Audit, Debt Ratio, Ukuran Perusahaan dan Audit Lag terhadap Opini Audit Going Concern. *Owner*, 4(1), 254.
- Miraningtyas, A. S. A., & Yudowati, S. P. (2019). Pengaruh Likuiditas, Reputasi Auditor Dan Disclosure Terhadap Pemberian Opini Audit Going Concern (Studi Pada Perusahaan Properti dan Real Estate yang Terdaftar di Bursa Efek Indonesia Periode 2013-2017). *Jurnal Ilmiah MEA (Manajemen, Ekonomi, & Akuntansi)*, 3(3), 76–85.
- Muslimah, O., & Triyanto, D. N. (2019). Pengaruh Pertumbuhan Perusahaan, Prior Opinion, Debt Default dan Opinion Shopping Terhadap Penerimaan Opini Audit Going Concern (Studi Pada Perusahaan Sektor Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2013–2017). *Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi*, 3(2), 229–242.
- Mutsanna, H., & Sukirno. (2020). Faktor Determinan Opini Audit Going Concern Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2018. *Nominal: Barometer Riset Akuntansi Dan Manajemen*, 9(2).
- Nagari, Y. C. R., & Suhartini, D. (2022). Determinan opini audit Going Concern: Financial Distress sebagai variabel moderasi menggunakan Logistics Regression Analysis. *Owner*, 6(4), 3988–3999.

<https://doi.org/10.33395/owner.v6i4.1048>

- Nikmah, H., & Arifin, A. (2024). The Influence of Financial Distress, Debt Default, Company Growth, and Company Size on The Going Concern Audit Opinion. *International Journal of Economics Development Research*, 5(2), 1673–1692. <http://repository.uph.edu/id/eprint/11348>
- Nurbaiti, A., & Yanti, S. D. M. (2022). The Influences of Company's Growth, Cash Flow, and Debt Default on the Acceptance of Going Concern Audit Opinions ANNISA. *The Indonesian Journal of Accounting Research*, 25(03), 359–382. <https://doi.org/10.33312/ijar.622>
- Outecheva, N. (2007). *Corporate Financial Distress : An Empirical Analysis of Distress Risk*. 3430.
- Pakpahan, R. T. (2020). Pengaruh Likuiditas, Leverage, Profitabilitas, Audit Tenure, Audit Lag, dan Kualitas Audit Terhadap Penerimaan Opini Audit Going Concern. In *Human Relations* (Vol. 3, Issue 1). [http://search.ebscohost.com/login.aspx?direct=true&AuthType=ip,shib&db=bth&AN=92948285&site=eds-live&scope=site%0Ahttp://bimimpactassessment.net/sites/all/themes/bcorp\\_impact/pdfs/em\\_stakeholder\\_engagement.pdf%0Ahttps://www.globals.com/help/helpFiles/CDJ-Pa](http://search.ebscohost.com/login.aspx?direct=true&AuthType=ip,shib&db=bth&AN=92948285&site=eds-live&scope=site%0Ahttp://bimimpactassessment.net/sites/all/themes/bcorp_impact/pdfs/em_stakeholder_engagement.pdf%0Ahttps://www.globals.com/help/helpFiles/CDJ-Pa)
- Permana, G. A., Setyadi, E. J., Fakhruddin, I., & Inayati, N. I. (2024). The Influences of Profitability , Company Growth , Financial. *Jurnal Riset Akuntansi Dan Keuangan*, 12(2), 997–1010.
- Pestaria, M. P., & Fitriani, I. (2023). Bagaimana Opini Audit Going Concern Diterima? *Jurnal Riset Akuntansi Dan Keuangan*, 11(2), 383–400. <https://doi.org/10.17509/jrak.v11i2.59101>
- Pham, D. H. (2022). Determinants of going-concern audit opinions: evidence from Vietnam stock exchange-listed companies. *Cogent Economics and Finance*, 10(1). <https://doi.org/10.1080/23322039.2022.2145749>
- Praptitorini, M. D., & Januarti, I. (2011). Analisis Pengaruh Kualitas Audit, Debt Default Dan Opinion Shopping Terhadap Penerimaan Opini Going Concern. *Jurnal Akuntansi Dan Keuangan Indonesia*, 8(1), 78–93. <https://doi.org/10.21002/jaki.2011.05>
- Pratiwi, R. H. (2020). the Effects of Audit Lag, Opinion Shopping, Leverage, and Profitability To the Going Concern Audit Opinion. *Jurnal Akuntansi Dan Auditing*, 16(2), 89–104. <https://doi.org/10.14710/jaa.16.2.89-104>
- Purba, M. P. (2016). *ASUMSI GOING CONCERN: Suatu Tinjauan terhadap Dampak Krisis Keuangan Atas Opini Audit dan Laporan Keuangan* (Edisi 2). Ekuilibria.
- Purba, S. F., & Nazir, N. (2019). Pengaruh Pertumbuhan Perusahaan, Rasio Keuangan, Dan Kualitas Auditor Terhadap Opini Audit Going Concern. *Jurnal Akuntansi Trisakti*, 5(2), 199.

- Purnamasari, P., Nashwa, F. A., Harahap, D. Y., & Lestari, R. (2023). FINANCIAL DISTRESS DAN OPINI AUDIT TERKAIT GOING CONCERN: MODERASI PENERAPAN TURNAROUND STRATEGY. *Jurnal Reviu Akuntansi Dan Keuangan*, 13(1), 157–170. <https://doi.org/10.22219/jrak.v13i1.25656>
- Puspaningsih, A., & Analia, A. P. (2020). The Effect of Debt Default , Opinion Shopping , Audit Tenure and Company ' s Financial Conditions on Going-concern Audit Opinions. *Review of Integrative Business and Economics Research*, 9(2), 115–127.
- Puspita, D., Dirgantari, N., Wahyuni, S., & Pandansari, T. (2024). Determinasi Opini Audit Going Concern. *Owner*, 8(3), 2747–2759. <https://doi.org/10.33395/owner.v8i3.2169>
- Putra, danang anugrah, & Nur, T. (2019). PENGARUH PERTUMBUHAN PERUSAHAAN, KONDISI KEUANGAN PERUSAHAAN, DAN OPINI AUDIT TAHUN SEBELUMNYA TERHADAP OPINI AUDIT GOING CONCERN. *Jurnal Riset Keuangan Dan Akuntansi*, 4(2), 857–864.
- Putri, E., & Helmayunita, N. (2021). *Pengaruh Debt Default, Financial Distress, Dan Ukuran Perusahaan Terhadap Penerimaan Opini Audit Modifikasi Going Concern (Studi Empiris Perusahaan Pertambangan yang Terdaftar di BEI Tahun 2014-2018)*. 3(1), 50–66.
- Putri, S. (2020). Factors Affecting Going Concern Audit Opinions. *American International Journal of Business Management*, 3(12), 27–35. [www.aijbm.com](http://www.aijbm.com)
- Rabbani, J., & Zulaikha. (2021). ANALISIS PENGARUH AUDIT TENURE, AUDIT LAG, OPINION SHOPPING, LIQUIDITY, LEVERAGE DAN DEBT DEFAULT TERHADAP PENGUNGKAPAN OPINI AUDIT GOING CONCERN. *DIPONEGORO JOURNAL OF ACCOUNTING*, 10(2006), 1–15.
- Rahim, S. (2017). Pengaruh Kondisi Keuangan Perusahaan, Kualitas Audit dan Opinion Shopping Terhadap Penerimaan Opini Going Concern. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 75. <https://doi.org/10.24843/jiab.2016.v11.i02.p02>
- Rahmadia, V., & T, S. (2017). *PENGARUH RASIO LEVERAGE, RASIO ARUS KAS, OPINI AUDIT, AUDIT LAG, DAN FINANCIAL DISTRESS TERHADAP OPINI AUDIT GOING CONCERN*.
- Rahmadona, S., Sukartini, & Djefris, D. (2019). Faktor-Faktor Yang Mempengaruhi Opini Audit Going Concern (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2015-2017). *Akuntansi Dan Manajemen*, 14(1), 15–42. <https://doi.org/10.30630/jam.v14i1.82>
- Ramadhan, A. P., & Sumardjo, M. (2021). Previous Years Audit Opinions, Profitability, Audit Tenure and Quality Control System on Going Concern Audit Opinion. *European Journal of Business and Management Research*, 6(2), 140–145. <https://doi.org/10.24018/ejbmr.2021.6.2.817>

- Rudyawan, A. P., & Badera, I. D. N. (2009). Opini Audit Going Concern: Kajian Berdasarkan Model Prediksi Kebangkrutan, Pertumbuhan Perusahaan, Leverage dan Reputasi Auditor. *Jurnal Akuntansi Dan Bisnis*, 4(2), 129–138.
- Salim, A. (2023). Financial Distress and Other Financial Conditions on Going Concern Audit Opinions. *Jurnal Bisnis Dan Akuntansi*, 25(2), 229–242. <https://doi.org/10.34208/jba.v25i2.2073>
- Santoso, B., & Wiyono, Y. (2013). PENGARUH REPUTASI AUDITOR, PREDIKSI KEBANGKRUTAN, DISCLOSURE DAN LEVERAGE TERHADAP PENERIMAAN OPINI AUDIT GOING CONCERN. *Jurnal Akuntansi*, 2(2), 139–154.
- Sari, S. P., Diyanti, A. A., & Wijayanti, R. (2019). The Effect of Audit Tenure, Audit Rotation, Audit Fee, Accounting Firm Size, and Auditor Specialization to Audit Quality. *Riset Akuntansi Dan Keuangan Indonesia*, 4(3), 186–196. <https://doi.org/10.23917/reaksi.v4i3.9492>
- Sarwono, J. (2016). *Prosedur-Prosedur Analisis Populer Aplikasi Riset Skripsi dan Tesis*. Penerbit Gava Media.
- Sekaran, U., & Bougie, R. (2017). *Metode penelitian untuk bisnis* (6th ed.).
- Senjaya, K., & Budiarta, I. K. (2022). Opini Audit Sebelumnya, Financial Distress, Auditor Switching dan Opini Audit Going Concern. *E-Jurnal Akuntansi*, 32(1), 3511. <https://doi.org/10.24843/eja.2022.v32.i01.p14>
- 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*, 4(1), 145–156. <https://doi.org/10.1108/AJAR-05-2019-0038>
- Solida, A., Luthan, E., & Sofriyeni, N. (2020). Pengaruh Pengungkapan Intellectual Capital, Reputasi Underwriter, Financial Leverage, Umur dan Size Perusahaan terhadap Underpricing Saham IPO di Bursa Efek Indonesia Periode 2014-2018. 4(1), 135–143. <https://doi.org/10.33087/ekonomis.v4i1.113>
- Solikhah, B. (2018). Pertimbangan Auditor Dalam Memberikan Opini Audit Going Concern. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 20(2), 129–150. <https://doi.org/10.24034/j25485024.y2016.v20.i2.47>
- Sumani, S. (2020). Prediksi Financial Distress : Rasio Keuangan Dan Sensitivitas Makroekonomi Perusahaan Sektor Primer. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 3(3), 285–305. <https://doi.org/10.24034/j25485024.y2019.v3.i2.4153>
- Tihar, A., Sari, I. P., & Handoko, B. L. (2021). Effect of Debt Default, Disclosure, and Financial Distress on the Receiving of Going Concern Audit Opinions. *The Winners*, 22(2), 155–161. <https://doi.org/10.21512/tw.v22i2.7072>
- Trenggono, L., & Triani, N. N. A. (2015). Analisis Indikator yang Mempengaruhi Auditor dalam Memberikan Opini Going Concern pada Suatu Perusahaan



- dengan Pendekatan ISA 570. *Akrual Jurnal Akuntansi*, 6(2), 144–165.
- Ulya, A. (2012). Opini Audit Going Concern: Analisis Berdasarkan Faktor Keuangan Dan Non Keuangan. *Accounting Analysis Journal*, 1(1), 1–93.
- Vernando, A., & Yuniarto, A. S. (2018). Faktor-Faktor Yang Mempengaruhi Penerimaan Opini Audit Going Concern. *Jurnal REKSA: Rekayasa Keuangan, Syariah Dan Audit*, 3(2), 129. <https://doi.org/10.12928/j.reksa.v3i2.31>
- Wibawa, L. A., & Mulyani, E. (2023). Pengaruh Prior Opinion, Debt Default dan Kondisi Keuangan terhadap Penerimaan Opini Audit Going Concern. *Jurnal Eksplorasi Akuntansi (JEA)*, 5(4), 1732–1745.
- Wicaksono, A. (2024). *Permintaan Sepatu Bata Terus Menurun hingga Tutup Pabrik di Purwakarta*. CNN Indonesia. <https://www.cnnindonesia.com/ekonomi/20240505104149-92-1094072/permintaan-sepatu-bata-terus-menurun-hingga-tutup-pabrik-di-purwakarta>
- Widhiastuti, R., Nurkhin, A., & Susilowati, N. (2019). Peran Financial Performance dalam Memediasi Pengaruh Good Corporate Governance Terhadap Financial Distress The Role of Financial Performance in Mediating The Effect of Good Corporate Governance on Financial Distress. *Jurnal Economia*, 15(1), 34–47.
- Widiasari, A., & Sari, R. P. (2021). Pengaruh opinion shopping dan disclosure terhadap opini audit going concern dimoderasi prior opinion. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)*, 12(03), 827–839. <https://ejournal.undiksha.ac.id/index.php/S1ak/article/view/34849%0Ahttps://ejournal.undiksha.ac.id/index.php/S1ak/article/viewFile/34849/20190>
- Widiatami, A. K. (2020). Audit committee's role in moderating the effect of financial distress towards going concern audit opinion. *International Journal of Financial Research*, 11(4), 432–442. <https://doi.org/10.5430/ijfr.v11n4p432>
- Widiyati, D., & Alfiah, A. (2023). Pengaruh real activities manipulation, opinion shopping, dan sales growth terhadap penerimaan opini audit going concern. *AKURASI: Jurnal Riset Akuntansi Dan Keuangan*, 5(2), 129–146. <https://doi.org/10.36407/akurasi.v5i2.680>
- Widyastuti, A. Y., & Efrianti, D. (2021). Pengaruh Ukuran Perusahaan, Pertumbuhan Perusahaan, dan Opini Audit Tahun Sebelumnya Terhadap Opini Audit Going Concern. *Jurnal Ilmiah Akuntansi Kesatuan*, 9(3), 621–630. <https://doi.org/10.37641/jiakes.v9i3.1212>
- Winata, A., Meiden, C., Suhartono, S., Dema, Y., & Apriwenni, P. (2022). Determinants of the Acceptance of Going Concern Audit Opinions. *Budapest International Research and Critics Institute (BIRCI-Journal)*, 8132–8140. <https://doi.org/10.33258/birci.v5i2.4596>
- Yanti, N. P. P. E., & Dwirandra, A. A. N. B. (2019). Opinion Shopping Sebagai Pemoderasi Pengaruh Financial Distress Pada Opini Audit Going Concern. *E-Jurnal Akuntansi*, 26, 111–145.

- Yuliani, N. M. A., & Erawati, N. M. A. (2017). Pengaruh Financial Distress, Profitabilitas, Leverage dan Likuiditas pada Opini Audit Going Concern. *E-Jurnal Akuntansi Universitas Udayana*, 19.(2), 1490–1520.
- Yunus, M., Calen, C., & Sirait, S. (2020). Pengaruh Prediksi Kebangkrutan Model Altman Z-Score, Reputasi Auditor dan Opinion Shopping terhadap Opini Audit Going Concern. *Owner*, 4(1), 343–355. <https://doi.org/10.33395/owner.v4i1.174>
- Zdolšek, D., Jagrič, T., & Kolar, I. (2022). Auditor's going-concern opinion prediction: the case of Slovenia. *Economic Research-Ekonomska Istrazivanja*, 35(1), 106–121. <https://doi.org/10.1080/1331677X.2021.1888766>
- Zefanya, J., & Naibaho, E. A. B. (2023). Faktor-faktor yang mempengaruhi opini audit going concern dengan financial distress sebagai variabel moderasi. *Jurnal Universitas Muhammadiyah Jakarta*, 10(1), 1–21.

