

References

- Adrian, T. and H. S. Shin (2010). "Liquidity and leverage." *Journal of financial intermediation* **19**(3): 418-437.
- Alfasa, F. (2013). *Analisis Faktor-Faktor Yang Mempengaruhi Opini Audit Going Concern Pada Perusahaan Manufaktur Yang Terdaftar Di Bei Periode 2009-2011* (Doctoral Dissertation, Universitas Airlangga).
- Astuti, I.R. (2012), "Pengaruh Faktor Keuangan dan Faktor non Keuangan Terhadap Penerimaan Opini Audit Going Concern", Skripsi tidak diterbitkan. Fakultas Ekonomika dan Bisnis. Universitas Diponegoro Universitas Diponegoro, Semarang, available at: <http://eprints.undip.ac.id/36164/>
- Archambeault, D., & DeZoort, F. T. (2001). Auditor opinion shopping and the audit committee: An analysis of suspicious auditor switches. *International Journal of Auditing*, 5(1), 33-52.
- Ardiyos. 2007. Kamus Besar Akuntansi. Jakarta: Citra Harta Prima.
- Audited Financial Reports and Independent Auditor Reports. www.bei.co.id
- Ball R,SL. (2006). The Role of Accruals in Asymmetrically Timely Gain and Loss Recognition. *Journal of Accounting Research*. 2006; 44 (1-2): p. 207-242.
- Bartov, E. (1993), "The timing of asset sales and earnings manipulation", *The Accounting Review*, Vol. 68 No. 4, pp. 840-855.
- Boynton, W.C., Johnson, R.N. and Kell, W.G. (2006), *Modern Auditing: Assurance Services and Integrity of Financial Reporting*, 7th ed., PT. Gramedia Pustaka, Jakarta.
- Caldwell, R.(2006). *Agency and Change*. Routledge. Oxon.
- Carcello, J.V. and Palmrose, Z.V. (1994), "Auditor litigation and modified reporting on bankrupt clients", *Journal of Accounting Research*, Vol. 32 No. 3, pp. 1-30.
- Chow, C. W., & Rice, S. J. (1982). Qualified audit opinions and auditor switching. *Accounting Review*, 326-335.
- Cohen, D.A., Dey, A. and Lys, T.Z. (2008), "Real and accrual-based earnings management in the preand post-Sarbanes-Oxley Periods", *The Accounting Review*, Vol. 83 No. 3, pp. 757-787.
- Cohen, D., Mashruwala, R. and Zach, T. (2010), "The use of advertising activities to meet earnings benchmarks: evidence from monthly data", *Review of Accounting Studies*, Vol. 15 No. 4, pp. 808-832.

- Cohen, D.A. and Zarowin, P. (2010), "Accrual-based and real earnings management activities around seasoned equity offerings", *Journal of Accounting and Economics*, Vol. 50 No. 1, pp. 2-19.
- Commerford, B.P., Hermanson, D.R., Houston, R.W. and Peters, M.F. (2014), "Real earnings management: the auditor's perspective", Working paper, available at SSRN 2384525.
- Defond, M.L., Raghunandan, K. and Subramanyam, K.R. (2002), "Do non-audit service fees impair auditor independence? Evidence from going concern audit opinions", *Journal of Accounting Research*, Vol. 40 No. 4, pp. 1247-1274.
- Devito, J.A. 2007. *The Interpersonal Communication Book*. Eleventh Edition. Pearson Education, Inc. Boston.
- Ernita, S. (2018). Analisis Pengaruh Kualitas Auditor, Likuiditas, Profitabilitas, Solvabilitas, dan Pertumbuhan Perusahaan Terhadap Opini Audit *Going Concern* Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Tahun 2012-2016. *JOM FEB* Vol. 1, Edisi. 1, Halaman 1-13.
- Ewert, R. and Wagenhofer, A. (2005), "Economic effects of tightening accounting standards to restrict earnings management", *The Accounting Review*, Vol. 80 No. 4, pp. 1101-1124.
- Gharaghayaha, H. M., Jahanshahb, A., & Adhamic, S. (2013). An analysis of determinants of going concern audit opinion: Evidence from Tehran Stock Exchange. *Management Science Letters*, 3, 2095-2100.
- Ghozali, I. (2016). *Analisis Multivariete Dengan Program IBM SPSS 23 (Edisi 8)*. Cetakan ke VII. Semarang: Badan Penerbit Universitas Diponegoro.
- Graham, J.R., Harvey, C.R. and Rajgopal, S. (2005), "The economic implications of corporate", *Journal of Accounting Research*, Vol. 23 No. 2, pp. 668-682.
- Groppelli, Angelico A.; Ehsan Nikbakht (2000). *Finance, 4th ed. Barron's Educational Series, Inc.* p. 433. ISBN 0-7641-1275-9.
- Gumanti TA. (2004). Earnings Management : Suatu Telaah Pustaka. *Jurnal Akuntansi dan Keuangan*. 2004; 2 (2): p. 104-115.
- Haron, H., Hartadi, B., Ansari, M., & Ismail, I. (2009). FACTORS INFLUENCING AUDITORS' GOING CONCERN OPINION. In *Management Journal* (Vol. 14, Issue 1).
<https://opus.u leth.ca>

- Hendrickson, H., & Espahbodi, R. (1991). Second opinion, opinion shopping and independence. *The CPA Journal*, 61(3), 26.
- Herda, D.N., Dowdell, T.D. and Bowlin, W.F. (2012), "Auditor response to earnings management through real transactions", *The Journal of Theoretical Accounting Research*, Vol. 7 No. 2, pp. 82-95.
- Hidayat, K. (2018). Truba Alam (TRUB) delisting dari Bursa Efek Indonesia Retrieved from <https://investasi.kontan.co.id/news/truba-alam-trub-delisting-dari-bursa-efek-indonesia> 28 April 2020.
- Istiana, S. (2010). Pengaruh Kualitas Audit , Opinion Shopping , DebtDefault Pertumbuhan Perusahaan dan Kondisi Keuangan Perusahaan Terhadap Penerimaan Opini Audit Going Concern. *Jurnal Akuntansi & Investasi*. Vol. 11. No. 1. Page 80–96.
- Kaplan, S.E. and Williams, D.D. (2013), "Do going concern audit reports protect auditors from litigation? A simultaneous equations approach", *The Accounting Review*, Vol. 88 No. 1, pp. 199-232.
- Kieso, D. E., Weygant, J. J., & Warfield, T. D. (2012). *Intermediate Accounting*. John Wiley & Sons.
- Kim, Y. and Park, M. (2014), "Real activities manipulation and auditors' Client-Retention decisions", *The Accounting Review*, Vol. 89 No. 1, pp. 367-401
- Kumalasari, K. P., & Sudarma, M. (2013). A Critical Perspective towards Agency Theory. *Jurnal Akuntansi Multiparadigma*, 4. <https://doi.org/10.18202/jamal.2013.08.7197>
- Kuswandi. (2006). *Memahami Rasio-Rasio Keuangan Bagi Orang Awam*. Jakarta: Elex Media Komputindo.
- Larsen, E., J. (2005). *Modern Advanced Accounting*. Publisher, McGraw-Hill Publishing.
- Lennox, C. S. (2002). *Opinion shopping and audit committees*.
- Lie, C., Wardani, Rr. P., Thought, TW (2016). Effect of Liquidity, Solvency, Profitability and Management Plan Against Going Concern Audit Opinion (Empirical Study Manufacturing Company on the Stock Exchange). *Periodic Accounting and Finance Indonesia* Vol. 1. No. 2, pages 84-105.
- Macionis, J.J. (2007). *Sociology*. Eleventh Edition. Pearson Prentice Hall. New Jersey.
- Martio, K. (2014). Analisis Opinion Shopping, Size, Liquidity, Kualitas Audit Terhadap Opini Audit Going Concern. *KOMPARTEMEN*. Vol. XII. No. 1, Maret 2014. Hal 81–97.

- Mela, C.F., Gupta, S. and Lehmann, D. (1997), "The long-term impact of promotion and advertising on consumer Brand choice", *Journal of Marketing Research*, Vol. 34 No. 2, pp. 248-261.
- Melania, S., Andini, R., and Arifati, R. (2016). Auditor Quality Impact Analysis, Liquidity, Profitability, Solvency and Company Size Of Going-concern audit opinion In Manufacturing Companies Listed in Indonesia Stock Exchange. *Journal Of Accounting* Vol. 2, No. 2.
- Munawir. (2010). *Analisis Laporan Keuangan*. Yogyakarta: Penerbit Liberty.
- Mutchler, J.F. (1985), "A multivariate analysis of the auditor's going concern opinion decision", financial reporting", *Journal of Accounting and Economics*, Vol. 40 No. 1, pp. 3-73.
- Pasaribu, A. M. (2015). Pengaruh Kualitas Auditor, Likuiditas, Solvabilitas, dan Profitabilitas Terhadap Opini Audit *Going Concern* Pada Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia. *JRAK* Vol 6. No 2, Halaman 80-92.
- Pohan, H. T., & Rahmawati, I. (2017). Modul Praktikum Analisa Laporan Keuangan. *Jakarta: Fakultas Ekonomi dan Bisnis Universitas Trisakti*.
- Praptitorini, M. D., & Januarti, I. (2011). The Audit Quality Impact Analysis, Debt Default and Opinion Shopping on Going Concern Audit Opinion. *SNA X. UNDIP*.
- Purwanti, D. (2016, August). Real Activities Manipulation (RAM) and Accrual-based Earning Management Pre and Post IFRS Adoption in Indonesia. In *2016 Global Conference on Business, Management and Entrepreneurship*. Atlantis Press
- .Putra, W., & Suzan, L. (2015). Pengaruh Pertumbuhan Perusahaan , Opini Shopping , dan Priod Opini Terhadap Penerimaan Opini Audit *Going Concern* (Studi Pada Perusahaan Property and Real Estate yang Listing di BEI Tahun 2009-2013). *E-Proceeding of Management*. Vol. 2. No. 2, Agustus 2015. Hal 1683–1690.
- Putri, Tria Widiastuti , Rasuli.M, D. V. (2013). Pengaruh Opini Shopping, Reputasi Auditor, Disclosure, dan Ukuran Perusahaan Terhadap Penerimaan Opini Audit *Going Concern*. *JOM Fekon*. Vol. 1. No. 2, Oktober.
- Ritzer, G. and D.J. Goodman. (2004a). *Sociology Theory*. Sixth Edition. McGraw-Hill Companies, Inc. New York.
- Ritzer, G. and D.J. Goodman. (2004b). *Classical Sociological Theory*. Fourth Edition. McGraw-Hill Companies, Inc. New York.

- Ritzer, G. and D.J. Goodman. (2004c). *Modern Sociological Theory*. Sixth Edition. McGraw-Hill Companies, Inc. New York.
- Roychowhury, S. (2006), "Earnings management through real activities manipulation", *Journal of Accounting and Economics*, Vol. 42 No. 3, pp. 335-370.
- Safitri, R. (2014). Pengaruh Kondisi Keuangan Perusahaan, Ukuran Perusahaan, Opinion Shopping, Kualitas Audit, Audit Client Tenure, Debt Default dan Audit Lag Terhadap Penerimaan Opini Audit Going Concern. *JOM*, Vol . 4. No. 1, Februari 2017.
- Scott WR. (2009). *Financial Accounting Theory* New Jersey: Prentice Hall.
- Shapiro, S. P. (2005). Agency Theory. *Annual Review of Sociology*, 31(1), 263–284.
<https://doi.org/10.1146/annurev.soc.31.041304.122159>
- 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>
- Sugiyono. 2012. *Metode Penelitian Kuantitatif Kualitatif Dan R&D*. Bandung: Alfabeta.
- Suksesi, G. W dan Lastanti, H. S. (2016). Pengaruh Opini audit Tahun Sebelumnya, Reputasi Auditor, Ukuran Perusahaan, Profitabilitas, Likuiditas, dan Solvabilitas Terhadap Pemberian Opini Audit *Going Concern*. *Seminar Nasional Cendekiawan*. Halaman 10.1-10.15.
- Susanto, Herry, dan Nur M. A. (2012). Analisis Pengaruh Opini Audit Tahun Sebelumnya, Kualitas Auditor, Profitabilitas, Likuiditas, dan Solvabilitas Terhadap Pemberian Opini Audit *Going concern* Pada Perusahaan *Consumer Goods Industry* Yang Terdaftar di Bursa Efek Indonesia. *UG Jurnal*. Vol 6. No. 1
- Sutrisno.(2009). *Manajemen Keuangan Teori, Konsep, dan Aplikasi*. Jakarta: Harvariando.
- Teoh, S. H. (1992). Auditor independence, dismissal threats, and the market reaction to auditor switches. *Journal of accounting research*, 30(1), 1-23.
- Tuannakota, Theodorus. M. (2015). *Audit Kontemporer*. Jakarta: Salemba Empat.
- Tobing, R., Nirwana. (2004). *Kamus Istilah Akuntansi*. Jakarta: Atalya Rileni Sucedo.
- Wareza, M. (2019). 3 Emiten akan Delisting, Ada Apa? <https://www.cnbcindonesia.com/market/20190909125031-17-98023/3-emiten-akan-delisting-ada-apa> retrieved 28 April 2020
- Waterman RW, Meier KJ. (1998). Principalagent models: an expansion? *J. Public Admin.*

Res.Theory 8:173–202.

Williams, D. D. (1988). "The Potential Determinants Of Auditor Change." *Journal Of Business, Finance And Accounting* (Summer 1988): 243-61.

Xu, H., Dao, M., & Wu, J. (2018). The effect of real activities manipulation on going concern audit opinions for financially distressed companies. *Review of Accounting and Finance*.

Zang, A.Y. (2012), "Evidence on the trade-off between real activities manipulation and accrual-based earnings management", *The Accounting Review*, Vol. 87 No. 2, pp. 675-703.



