

DAFTAR PUSTAKA

- AA, S., & S, B. (2016). The Going Concern Assumptions and Presentation on Financial Statements. *International Journal of Accounting Research*, 4(1), 241–244. <https://doi.org/10.4172/2472-114X.1000123>
- Abror, M. A., & Novianti, N. (2022). Pengaruh Financial Distress, Pertumbuhan Perusahaan dan Opini Tahun Sebelumnya terhadap Penerimaan Opini Going Concern. *Reviu Akuntansi, Keuangan, Dan Sistem Informasi*, 1(3), 408–419. <https://doi.org/10.21776/reaksi.2022.1.3.58>
- Arif, A., & Rahmayani, I. (2023). Pengaruh Financial Distress, Debt Default, dan Audit Tenure Terhadap Penerimaan Opini Going Concern pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Journal of Accounting and Finance (JAF)*, 1(1), 155–176. <https://doi.org/10.52103/jaf.v1i1.188>
- Astuti, I. R., & Darsono, D. (2012). Pengaruh Faktor Keuangan dan Non Keuangan terhadap Penerimaan Opini Audit Going Concern. *Diponegoro Journal of Accounting*, 1(1), 84–93.
- Averio, T. (2021). 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>
- Baron, R. M., & Kenny, D. A. (1986). The Moderator–Mediator Variable Distinction in Social Psychological Research: Conceptual, Strategic, and Statistical Considerations. *Journal of Personality and Social Psychology*, 51(6), 1173–1182. <https://doi.org/10.1037/0022-3514.51.6.1173>
- Bartov, E., DeFond, M. L., & Konchitchki, Y. (2013). The Consequences of Untimely Quarterly and Annual Financial Reporting. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2368413>
- Beaver, W. H. (2010). Financial Statement Analysis and The Prediction of Financial Distress. *Foundations and Trends in Accounting*, 5(2), 99–173. <https://doi.org/10.1561/14000000018>
- Brunelli, S., Carlino, C., Castellano, R., & Giosi, A. (2021). Going Concern Modifications and Related Disclosures in The Italian Stock Market: Do Regulatory Improvements Help Investors in Capturing Financial Distress? *Journal of Management and Governance*, 25(2), 433–473. <https://doi.org/10.1007/s10997-020-09537-7>

- Burke, Q. L., Convery, A. M., & Skaife, H. A. (2015). Government Contracting and the Continuation as a Going Concern. In *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2388989>
- Chamboko, R., & Chamboko, R. K. T. (2020). Consumer Financial Distress during Economic Downturn: Evidence from Five Provinces of Zimbabwe. *International Journal of Social Economics*, 47(9), 1123–1142. <https://doi.org/10.1108/IJSE-10-2019-0640>
- 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 (BEI). *Jurnal Magister Akuntansi Trisakti*, 2(2), 145–160. <https://doi.org/10.25105/jmat.v2i2.4959>
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. *The Academy of Management Review*, 14(1), 57–74. <https://doi.org/10.2307/258191>
- Foster, B. P., & Shastri, T. (2016). Determinants of Going Concern Opinions and Audit Fees for Development Stage Enterprises. *Advances in Accounting*, 33, 68–84. <https://doi.org/10.1016/j.adiac.2016.05.001>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25 (9 ed.)*. Badan Penerbit Universitas Diponegoro.
- Handoyo, S., Wicaksono, A. P., & Aditya, F. A. (2022). Does Audit Lag Become a Signal of Going-Concern Audit Opinion? *International Journal of Economics, Business and Management Research*, 06(12), 68–80. <https://doi.org/10.51505/IJEBMR.2022.61206>
- Hardi, H., WIGUNA, M., HARIYANI, E., & PUTRA, A. A. (2020). Opinion Shopping, Prior Opinion, Audit Quality, Financial Condition, and Going Concern Opinion. *The Journal of Asian Finance, Economics and Business*, 7(11), 169–176. <https://doi.org/10.13106/jafeb.2020.vol7.no11.169>
- Hasna Ritonga, H., . E., & Absah, Y. (2023). The Effect of Debt Default, Audit Lag, Profitability, and Financial Distress on Going Concern Audit Opinion with Firm Size as a Moderating Variable in Mining Companies Listed on the Indonesia Stock Exchange 2016-2020. *International Journal of Research and Review*, 10(2), 461–473. <https://doi.org/10.52403/ijrr.20230255>
- Iriyanti, I., & Nyale, M. H. Y. (2022). Pengaruh Financial Distress dan Reputasi Auditor terhadap Opini Audit Going Concern dengan Komite Audit sebagai Pemoderasi. *SCIENTIFIC JOURNAL OF REFLECTION: Economic, Accounting, Management and Business*, 5(4), 1091–1100. <https://doi.org/10.37481/sjr.v5i4.585>

- Islami, A., Mukhtaruddin, M., Dewi, K., & Nurullah, A. (2022). Determinant Going Concern Audit Opinion: Audit Delay as Moderating Variable. *AKUNTABILITAS*, 16(2), 279–304. <https://doi.org/10.29259/ja.v16i2.17162>
- Januarti, I., & Fitrianasari, E. (2008). Analisis Rasio Keuangan dan Rasio Non Keuangan yang Mempengaruhi Auditor dalam Memberikan Opini Audit Going Concern pada Auditee (Studi empiris pada Perusahaan Manufaktur yang terdaftar di BEJ tahun 2000 - 2005). *Jurnal MAKSI*, 8(1), 43–58.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Kalbers, L. P., & Cenker, W. J. (2007). Organizational Commitment and Auditors in Public Accounting. *Managerial Auditing Journal*, 22(4), 354–375. <https://doi.org/10.1108/02686900710741928>
- 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), 68–76. <https://doi.org/10.24198/jaab.v6i1.43085>
- Mahsa, S. M. (2022). Pengaruh Debt Default, Mandatory Disclosure, dan Ukuran Perusahaan terhadap Opini Audit Going Concern dengan Audit Delay sebagai Variabel Moderasi. *KALBISIANA Jurnal Sains, Bisnis Dan Teknologi*, 8(4), 5318–5335.
- Melati, D., & Sihono, A. (2024). Elements Influencing Going Concern Audit Opinion on Manufacturing Corporations in Indonesia. *Majalah Ilmiah Bijak*, 21(1), 156–172. <https://doi.org/10.31334/bijak.v21i1.3680>
- Melinda, M., & Wijaya, T. (2021). Pengaruh Financial Distress Dan Reputasi Kap Terhadap Opini Audit Going Concern Dengan Audit Report Lag Sebagai Variabel Intervening (Studi Empiris Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Periode 2017-2019). *PUBLIKASI RISET MAHASISWA AKUNTANSI*, 2(2), 135–154. <https://doi.org/10.35957/prima.v2i2.927>
- Platt, H. D., & Platt, M. B. (2002). Predicting Corporate Financial Distress: Reflections on Choice-Based Sample Bias. *Journal of Economics and Finance*, 26(2), 184–199. <https://doi.org/10.1007/BF02755985>
- Ray, K., & Wulandari, P. P. (2024). Pengaruh Financial Distress, Opini Audit Tahun Sebelumnya, dan Frekuensi Rapat Tahunan Board of Directors Terhadap Pemberian Opini Audit Going Concern. *Jurnal Multidisiplin West Science*, 3(03), 264–275. <https://doi.org/10.58812/jmws.v3i03.1030>

- 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>
- Stewart, E. G., & Cairney, T. D. (2019). Audit Report Lag and Client Industry Homogeneity. *Managerial Auditing Journal*, 34(8), 1008–1028. <https://doi.org/10.1108/MAJ-07-2018-1931>
- Supriyono, R. A. (2018). *Akuntansi Keperilakuan*. UGM PRESS.
- Suryani, I., Yuniarti, R., & Syahrudin, M. (2023). Effect of Financial Distress, Liquidity, and Leverage on the Audit Opinion Going Concern on Companies Listed on IDXESGL During the Pandemic Period (2019-2021). *International Journal of Business, Economics, and Social Development*, 4(1), 1–11. <https://doi.org/10.46336/ijbesd.v4i1.379>
- Sutra Tanjung, P. R. (2020). Comparative Analysis of Altman Z-Score, Springate, Zmijewski and Ohlson Models in Predicting Financial Distress. *EPR International Journal of Multidisciplinary Research (IJMR)*, 6, 126–137. <https://doi.org/10.36713/epra4162>
- Syofyan, E., & Vianti, K. O. (2021). Going Concern Audit Opinion: The Role of Audit Delay, Opinion Shopping, Financial Distress, Leverage and Size of Company. *Jurnal Akuntansi*, 11(3), 235–246. <https://doi.org/10.33369/j.akuntansi.11.3.235-246>
- Thim, C. K., Choong, Y. V., & Nee, C. S. (2011). Factors Affecting Financial Distress: The Case of Malaysian Public Listed Firms. *Corporate Ownership and Control*, 8(4), 345–351. <https://doi.org/10.22495/cocv8i4c3art3>
- 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>
- Widiatami, A. K., Tanzil, N. D., Irawadi, C., & Nurkhin, A. (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>