

## DAFTAR PUSTAKA

- Alam, P., Booth, D., Lee, K., & Thordason, T.2000. "The use of fuzzy clustering and self-organizing neural networks for identifying potentially failing banks: failureAn experimental study". **Expert System with Application**,18:185-199.
- Altman, E. 1982."Accounting implication of failure prediction models". **Journal of Accounting, Accounting, Auditing, and Finance**, 6 (Fall):4-19.
- Asare, S. 1990. " The auditor's going concern opinion decision: A review and implication for future research". **Journal of Accounting Literature**, 9:39-64.
- Auditing Practice Board. 1993. **SAS 600: Auditor's Reports on Financial Statements**.London:APB
- Auditing Standard Board.2001. **Statement on Auditing No.59: The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern**. New York:AICPA.
- Bell,T.,& Tabor, R. 1991. "empirical Analysis of Audit uncertainty qualifications". **Journal of Accounting Research**, 29: 350-370.
- Belsey,D.A.,E.Kuh, and R.E.Welsh.1980. **Regression Diagnostics Identifying Influential Data and Sources Of Collinearity**. New York, NY: John Wiley

- Bryan ,S.H.1997. Incremental information content of required disclosures contained in management discussion and analysis”. **The Accounting Review**, 72(2:April):285-301.
- Campbell, J., and J. Mutchler. 1988. “ The “expectation gap” and going-concern uncertainties”. **Accounting Horizons**, 2 (march):42-49.
- Chen, K., and B.K. Church.1992. “Default on debt obligation and the issuance of going-concern opinions”. **Auditing: A Journal of Practice & Theory** 11 (Fall): 30-49.
- ,1996.”Going concern opinions and the market’s reaction to bankruptcy filings”. **The Accounting Review**, 71 (1:January): 117-128.
- Craswell, A.T. 1985. “Studies of the information content of qualified audit reports”. **Journal of Business Finance & Accounting**, 12(1:Spring): 93-115.
- DeAngelo, L.E.1981. “ Auditor Size and audit quality”. **Journal of Accounting and Economics**, 3(3):183-199.
- , 1981. Auditor Independence, “low balling” and Disclosure Regulation”. **Journal of accounting and Economics**. (August).113-127.
- 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**. 966-978.
- Ghozali, Imam. 2005. **Aplikasi Analisis Multivariate dengan Program SPSS**. Badan Penerbit Universitas Diponegoro.

Hani., Clearly,. dan Mukhlisin. 2003. "Going Concern dan Opini Audit : Suatu Studi Pada Perusahaan Perbankan di BEJ". **Simposium Nasional Akuntansi VI**. 1221 - 1233.

Hopwood,W. and J. Mckeown. 1997. "The Influence of Contrary information and mitigating factors on audit opinion decisions on bankrupt companies". **Journal of Accounting Research**, 28 (2: Autumn): 295-310.

-----,-----, and J.Mutchler. 1989. "A Test of the incremental explanatory power of opinions qualified for consistency and uncertainty". **The Accounting Review**, 64 (January): 28-48.

-----,1994."A reexamination of auditor versus model accuracy within the context of the going concern opinion decision". **Contemporary Accounting Research**, 10(Spring): 409-432.

Ikatan Akuntan Indonesia. 2001. **Standar Profesional Akuntan Publik**. Jakarta. Salemba Empat.

Ikatan Akuntan Indonesia. 2007. **Standar Akuntansi Keuangan**, Jakarta. Salemba Empat.

Kida, T. 1980. "Investigation into Auditor's continuity and related qualification judgements". **Journal of Accounting Research**, 1 (Autumn):506-523.

Louwers,T.J.1998."The relation between going-concern opinions and the auditors loss function". **Journal of Accounting Research**, 36 (1:spring): 143-156.

Mayangsari, Sekar, 2003. "Pengaruh Kualitas Audit, Independensi terhadap Integritas Laporan Keuangan". **Simposium Nasional Akuntansi VI**. Surabaya.

McKeown, J., J. Mutchler, and W. Hopwood. 1991. Towards an explanation of auditor failure to modify the audit opinions of bankrupt companies". **Auditing : A Journal of Practice & Theory**, 10 (Spring): 1-14.

Mutchler, J. 1984. "Auditors perceptions of the going concern opinion". **Auditing: A Journal of Practice & Theory**, 5 (Spring): 17-30.

-----, 1985. "A multivariate analysis of the auditor's going concern opinion decision". **Auditing: A Journal of Practice & Theory**, 23 (2:autumn): 668-682.

-----, 1986. "Empirical evidence regarding the auditor's going concern opinion decision". **Auditing: A Journal of Practice & Theory**, 6 (fall): 148-163.

Nursetyo Tri Nugroho, Yogi (2001)."**Hubungan Rasio Keuangan Dengan Ukuran KAP/Auditr Dalam Konteks Opini "going concern"**".tesis.

Petronela, Thio. 2004. "Pertimbangan Going Concern Perusahaan Dalam Pemberian Opini Audit". **Jurnal Balance**. 47 – 55.

Praptitorini, Januarti. 2007. "Analisis pengaruh kualitas audit, debt default, dan opinion shopping terhadap penerimaan opini going concern". **Simposium Nasional Akuntansi X**. Makasar.

Ragunadan, K., and D.V. Rama. 1995. "Audit reports for companies in financial distress:Before and after SAS No. 59". **Auditing: A Journal of Practice and Theory** (Spring): 50-63.

Sekaran, Uma. 2003. **Research Methods for Business: A Skill Building Approach**. Fourth Edition. John wiley & Sons, Inc. New York: NY.

Setyarno, Januarti,. Faisal. 2006. "Pengaruh kualitas audit, kondisi keuangan perusahaan, opini audit tahun sebelumnya, pertumbuhan perusahaan terhadap opini audit going concern". **Simposium Nasional Akuntansi IX**. Padang.

Sudjana, Prof. (1996) “ **Metoda Statistika**” edisi 6 Penerbit Tarsito, Bandung.

Sugiyono, Prof (2007) “**Statistika untuk penelitian**” edisi 10, Penerbit Alfabeta, Bandung.

Wenny Setiawati, Loh (2004). **Pengaruh Rasio Keuangan dan Prediksi Kebangkrutan Terhadap Opini Audit Yang Dikeluarkan Auditor**”. tesis.

