



Factors That Influence The Acceptance of Going Concern Audit Opinion on Manufacture Companies

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ABSTRACT

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Audit opinion on a financial report is needed by users of financial statements, both external and internal parties. Users of these financial statements need opinions from independent auditors as collateral for the reliability of the information presented in the financial statements. The auditor is also obligated to evaluate whether there are doubts about the going concern of the company. The opinion about the going concern auditor's doubts is called the going concern audit opinion. This study aims to determine the effect of bankruptcy probability, audit lag, and company size on the acceptance of going concern audit opinion. It tested the hypotheses using the logistic regression method. The results of this study indicate that the probability of bankruptcy has a negative effect while audit lag and company size do not affect the issuance of going concern audit opinion.

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INTRODUCTION

Businesses that are increasingly developing make Indonesian companies need increasingly large sources of funding. Companies that go public are required to publish their financial statements at the end of each accounting period as a form of accountability to both internal parties and external parties in need. Internal companies such as company management, board of directors, and board of commissioners require these financial statements as an evaluation of company performance and performance. While external parties such as the public, consumers, potential investors, and investors need company financial reports for decision making related to the company. So that the presentation of relevant and reliable financial statements is needed by many parties.

Thus, the demand for financial report audits has increased rapidly in line with developments in companies going public in Indonesia. Audit services conducted by public accountants will produce an opinion (opinion) about the fairness of the financial statements that have been presented by the company. This opinion will certainly greatly affect the company's relationship with its internal and external parties. This is because the audit opinion issued by the auditor can affect the confidence of users of financial statements on the accountability and credibility of the information contained in these financial statements.

Going concern is an assumption that requires financial and operational entities to have the ability to maintain their survival (Purba, 2009). According to the FASB, going concern is one of the four basic assumptions which states that in carrying out accounting records and reporting processes, companies are considered to have an unlimited age. Business survival is always associated with management's ability to manage the company to survive (Setyarno et. Al., 2006). Whereas, going concern audit opinion is a modified audit opinion that is in the auditor's judgment, there is a significant inability or uncertainty over the survival of the company in carrying out its operations (Ramadhany, 2004).

The factors that cause the auditor to issue a going concern audit opinion are important to know because this opinion can be used as reference material or consideration for financial statement users, such as investors, in their decision making. If the company gets a going concern audit opinion,

investors should reconsider investing in the company. There are various factors that can influence the issuance of going-concern audit opinion, namely financial factors and non-financial factors.

One financial factor that needs to be considered in the provision of a going concern audit opinion by the auditor is the financial condition of the auditee. The auditor must be able to predict whether the auditee will go bankrupt or not. In his research, Januarti and Fitrianasari (2008) stated that indications of bankruptcy can be seen from whether the company experiences financial distress, ie a condition of the company's cash flow is insufficient to meet its current liabilities. Financial distress can make a company's cash flow negative, poor financial ratios, and failure to repay debt which will ultimately lead to the bankruptcy of the company and the company's going concern will be doubted.

While non-financial factors are in accordance with Junaidi and Hartono (2010) in their journals which state that large companies have better management in managing the company, as well as their ability to produce quality financial reports compared to small companies. Whereas Setyarno et. al. (2006) stated that small companies would be more at risk of receiving going concern audit opinions compared to larger companies. This statement may be caused by the auditor's assumption that large companies can solve financial problems faced compared to small companies. Santosa and Wedari (2007) in their research prove that company size negatively influences the acceptance of going-concern audit opinion. In his research, Januarti and Fitrianasari (2008) prove that company size has no effect on the going concern audit opinion issued by the auditor.

McKeown et.al. (1991, in Januarti and Fitrianasari, 2008) state that going-concern audit opinions will be found more when spending late audit opinions. They also succeeded in proving that audit lag influences the issuance of going-concern audit opinion. Januarti (2009) states that more long audit time occurs in companies that receive going concern audit opinions than companies that receive opinions without qualifications.

LITERATURE REVIEW

Agency Theory

According to Jensen and Meckling (1976) states that agency relations are contractual

relationships between principals and agents where principals in this case are shareholders (shareholders) delegating responsibility for decision making to agents (managers) in accordance with agreed work contracts. Principals and agents are assumed to be rational economic people, have their own interests and act on their own interests (Dewayanto, 2011).

Dewayanto's (2011) research also states that principals are assumed to be only interested in increased financial results or their investment in the company. While the agent is assumed to receive satisfaction in the form of financial compensation and the conditions that accompany the relationship. Because of these differences in interests, each party seeks to increase profits for themselves so that sometimes the information and financial statements of the company are not delivered in accordance with the actual situation.

Going Concern

Going concern is the survival of an entity and is an assumption in the financial reporting of an entity so that when an entity experiences the opposite condition, the entity becomes problematic (Petronela, 2004 in Santosa and Wedari, 2007). According to Belkaoui (2006), going concern is a proposition that states that an entity will carry out its operations for a considerable period of time to realize its project, its responsibilities, and its incessant activities. This proposition illustrates that the entity is expected to operate in a period that is not limited or not directed towards the direction of liquidation. A continuous and continuous operation is needed to create a consequence that the financial statements published in a period have a transient nature, because they are still a series of sustainable financial statements.

When an auditor checks the financial condition of a company in an annual audit, the auditor must provide an audit report to be combined with the company's financial statements. One of the important things that must be decided is whether the company can maintain its life (going concern) or not.

Going Concern Audit Opinion

Going concern audit opinion is an audit opinion issued by the auditor to ensure that the company can maintain its survival (SPAP, 2011). The audit report with going concern modification is

an indicator that in the auditor's assessment there is a risk that the auditee cannot survive in the business from the auditor's perspective, the decision involves several stages of analysis. Auditors must consider the results of operations, economic conditions that affect the company, the ability to pay debts, and future liquidity needs (Setyarno and Januarti, 2006).

Giving going concern status is not an easy task, therefore there are almost no clear guidelines or research results that can be chosen as the type of going concern report chosen. If the auditor concludes doubts about the company's ability to continue its business, fair opinions with exception with explanatory paragraphs need to be made, regardless of disclosures in the financial statements.

SPAP Section 341 (2011) provides guidance to the auditor about the impact of the ability of the business unit to maintain its survival against the auditor's opinion as follows:

1. If the auditor believes that there is doubt about the ability of the business unit to maintain its survival within a reasonable period of time, the auditor must:
 - a. Obtain information about management plans that are shown to reduce the impact of these conditions and events.
 - b. Determine the possibility that the plan is effectively implemented.
2. If management does not have a plan to reduce the impact of conditions and events on the ability of the business unit to maintain its survival, the auditor maintains to provide a disclaimer opinion.
3. If management has a plan to reduce the impact of the above conditions and events, the auditor concludes (based on his consideration) on the effectiveness of the plan, and:
 - a. If the auditor concludes that the plan is not effective, the auditor states that he did not give an opinion.
 - b. If the auditor concludes that the plan is effective and the client discloses in the financial statement notes, the auditor expresses an unqualified opinion.
 - c. If the auditor concludes that the plan is effective but the client does not disclose in the financial statements, the auditor gives an inappropriate opinion.

Company Financial Conditions

The company's financial condition is an appearance or condition as a whole over the company's finances over a period or period of time. The financial condition is a picture of the performance of a company in a period of work. The financial condition of the company describes the condition of a company in reality. In companies that are not healthy there are many indicators of going concern problems (Ramadhany, 2004).

Mc Keown et al. (1991, in Setyarno et al., 2006) found that auditors almost never gave going concern audit opinions to companies that did not experience financial difficulties. Carcello and Neal (2000, in Setyarno et. Al., 2006) also stated that the worse the company's financial condition, the greater the probability that the company accepts going concern opinion.

Audit Lag

Januarti and Fitrianasari (2008) define audit lag as the number of calendar dates between the end date of the annual financial report and the date of completion of field work. While Praptitorini and January (2007) define audit lag as the number of days between the end of the accounting period and the issuance of an audit report.

Company Size

Company size can be seen from the total assets owned. Companies with large total assets indicate that the company has reached the maturity stage because in this stage the company's cash flow has been positive and is considered to have good prospects in a relatively long period of time (Junaidi and Hartono, 2010). Therefore, large companies are expected to be better able to solve financial problems faced and maintain the continuity of their business so that indirectly also avoids the company from receiving going-concern audit opinion. Ballesta and Garcia (2005, in Junaidi and Hartono, 2010) argue that large companies have better management in managing the company and are capable of producing quality financial reports when compared to small companies.

METHOD

This research is a type of expansiatory research with the aim to test the proposed hypothesis that highlights the influence of independent variables with the dependent variable in this study. While the research approach used is

an associative quantitative approach to causal relationships by testing the proposed hypothesis. Research using an associative quantitative approach to causal relationships is research that highlights causal relationships (influences) between 2 or more variables, independent and dependent variables (Anshori and Iswati, 2009: 21).

This study analyzes the influence of financial conditions, audit lag, and firm size on going concern audit opinion on manufacturing companies listed on the Indonesia Stock Exchange. In conducting hypothesis testing mathematical calculations using multivariate analysis methods using logistic regression (logistic regression) contained in the SPSS program (Statistical Program for Social Science) to examine the relationship between the variables studied and make conclusions based on the results of these calculations.

Analytical Technique

The analysis technique used in this study is quantitative in that the data analysis is carried out after data from all respondents are collected (Sugiyono, 2010). In quantitative research, data analysis techniques use statistics. This study uses a logistic regression model (logistic regression) as its statistics. Logistic regression is an analytical technique used to test that the probability of the occurrence of the dependent variable can be predicted by its independent variables (Ghozali, 2009: 261).

The logistic regression model used for hypothesis testing is as follows:

$$Ln \frac{GC}{1-GC} = \alpha + \beta_1 ZScore + \beta_2 ALAG + \beta_5 SIZE + \epsilon$$

Definition:

- α : Constanta
- β : Regression Coefficient
- $Ln \frac{GC}{1-GC}$: Going Concern Audit Opinion, dummy 1 for going concern audit opnion
- ZScore : ZScore Altman Model (Company Financial Condition)
- ALAG : *audit lag*
- SIZE : Company Size
- ϵ : *error estimate*

RESULT AND DISCUSSION

Before analyzing the factors that influence the disclosure of going concern audit opinion on manufacturing companies listed on the Stock Exchange in 2008-2011, descriptive statistical analysis is first carried out. This analysis aims to describe the description of the independent and dependent variables that will be used, namely the company's financial condition, debt default, audit lag, company size, and going-concern audit opinion.

Going Concern Audit Opinion

Based on the results of the analysis of the independent audit report received by the auditee during the study period, it can be seen the types of opinions received by the company. The audit opinion is divided into 2 categories, namely going concern audit opinion (GC) which is given a score of 1 and non going concern opinion (NGC) which will be given a score of 0.

Based on Table 1 it is known that during the period 2008 to 2011, most manufacturing companies on the IDX received non going concern (NGC) auditor opinions of 350 sample companies (85.8%), while those that received going concern auditor opinion (GC) were only 58 sample companies (14.2%). The least going concern audit opinion was obtained in 2011, namely only 11 sample companies (10.8%), and the most obtained in 2009 were 17 companies (16.7%). These results indicate that during the period 2008 to 2011 there was a decrease in the number of manufacturing companies on the IDX that received going-concern audit opinions. From the above data it can be concluded that during the period of 2008-2011, manufacturing companies listed on the IDX received more non-going concern (NGC) audit opinions than those who received going-concern (GC) audit opinions.

Table 1. Statistics Description of Variables Going Concern Audit Opinion

Category	Year	Freq.	Percentage
NGC	2008	87	85.3%
	2009	85	83.3%
	2010	87	85.3%
	2011	91	89.2%
	2008-2011	350	85.8%
GC	2008	15	14.7%
	2009	17	16.7%

	2010	15	14.7%
	2011	11	10.8%
	2008-2011	58	14.2%

Company Financial Condition

The following are descriptive statistics to provide an overview of the independent variables, namely the financial conditions of manufacturing companies on the IDX during the period 2008-2011:

Table 2. Description of the Company's Financial Condition (ZScore)

Audit Opinion	N	Min	Maks	Mean	Standart Deviasi
NGC	350	-3.95	22.22	4.1155	4.10097
GC	58	-23.87	4.30	-1.5441	3.9735

Based on Table 2 it is known that during the period 2008 to 2011, the average value and average value of sample companies that obtained a non going concern audit opinion amounted to 4.1155 (more than 1.81) which means that they did not experience bankruptcy and the average value of the sample companies obtaining audit going opinion concern of -1.5441 (less than 1.81) which means bankruptcy. This is in accordance with the theory which states that if the Z Score of a company is greater than 1.81 (> 1.81), the auditor will provide a non going concern audit opinion because the company is not experiencing bankruptcy. Whereas if the Z Score of a company is smaller than 1.81 (< 1.81), the auditor will give a going concern audit opinion because the company is considered to be experiencing bankruptcy.

Audit Lag

The following is a descriptive analysis to provide an overview of audit lag (ALAG) in manufacturing companies on the Indonesia Stock Exchange during the 2008-2011 period:

Table 3. Audit Lag (ALAG) Description

Audit Opinion	N	Min	Maks	Mean	Standart Deviasi

NGC	350	30.00	149.00	76.2400	16.61323
GC	58	47.00	177.00	85.0345	19.94199

Based on Table 3 it is known that during the period 2008 to 2011, the average value of companies that received going-concern audit opinions on the Indonesia Stock Exchange was 85.0345 with a minimum value of 47.00 and a maximum value of 177.00. While the average company that receives a non going concern audit opinion on the Indonesia Stock Exchange is 76.2400 with a minimum value of 30.00 and a maximum value of 149.00. These results indicate that during the period 2008 to 2011, the average manufacturing company that received a going concern audit opinion on the Indonesia Stock Exchange was higher than the manufacturing company that received a non going concern audit opinion.

Company Size

Company size is the value of corporate wealth as measured by the natural logarithm of the total audited assets in each reporting year during the period 2008-2011. The following is a descriptive analysis to provide an overview of the size of the company in manufacturing companies on the Indonesia Stock Exchange during the 2008-2011 period:

Table 4. Company Size (SIZE) Description

Audit Opinion	N	Min	Maks	Mean	Standart Deviasi
NGC	350	23.19	32.66	27.6784	1.49164
GC	58	23.30	29.98	27.1952	1.43822

Based on Table 4.6 it is known that during the period 2008 to 2011, the average size of companies in manufacturing companies that received going concern audit opinions on the Indonesia Stock Exchange was 27.1952 with a minimum value of 23.30 and a maximum value of 29.98. While the average size of a company in a manufacturing company that receives a non going concern audit opinion on the Indonesia Stock Exchange is 27.6784 with a minimum value of

23.19 and a maximum value of 32.66. These results indicate that during the period 2008 to 2011, the average value of total assets of manufacturing companies that received non going concern audit opinions on the Indonesia Stock Exchange was higher than that of manufacturing companies that received going-concern audit opinions.

Overall Model Fit

Table 5 below shows that the initial Log Likelihood value -2 or before the independent variable is entered into the model is 333,629, after the independent variable is included in the Log Likelihood value -2 model to 47,157. This shows that the Likelihood Log value -2 has a reduction from the initial model (block number = 0) to the final model (block number = 1), so it can be concluded that H0 is accepted and H1 is rejected which states that the logistic regression model in this study has been fit (accordingly) with data.

Table 5. -2Log Likelihood Value

-2 Log Likelihood	Value
Block 0	333.629
Block 1	47.157

Assessing the Feasibility of the Regression Model

From Table 6 below shows a significance value of 0.777 which is more than 0.05, so it can be concluded that the model can be said to be fit and acceptable. The Hosmer and Lomeshow Chi-Square Test is used to measure the difference between the observed values and the predictive value of the dependent variable, the smaller the difference the better.

Table 6. Hosmer and Lomeshow Test

Step	Chi-square	Sig.
4.815	8	.777

Determination Coefficients

The following are the values of Cox and Snell R Square and Nagelkerke R Square resulting from the logistic regression model:

Table 7. Cox and Snell R Square dan Nagelkerke R Square Value

Cox and Snell R Square	Nagelkerke R Square
0.504	0.903

Based on Table 7 it is known that the value of Cox and Snell R Square obtained is 0.504 with Nagelkerke R Square value of 0.903. This shows the variability of the dependent variable which in this study is the going concern audit opinion on manufacturing companies in the Indonesia Stock Exchange in 2008-2011 can bankruptcy be explained by its independent variability namely the company's financial condition, debt default, audit lag, and company size of 90.3%, the remaining 9.7% is explained by other factors not included in the research model.

Classification Matrix

Based on Table 8 below it is known that out of 350 companies that received non going concern auditor opinion, as many as 348 companies (99.4%) were classified correctly by the logistic regression model receiving non going concern auditor opinion. Of the 58 companies that received going concern auditor opinion, as many as 54 companies (93.1%) were correctly classified by the logistic regression model receiving going concern auditor opinion. Overall, the classification accuracy of the logistic regression model in this study is equal to 98.5%. It can be said that the logistic regression model in this study has high accuracy in predicting going concern audit opinion on manufacturing companies listed on the Indonesia Stock Exchange in 2008-2011.

Table 8. Classification Matrix

Observation	Prediction		Percentage
	<i>non going concern</i>	<i>Going Concern</i>	
<i>non going concern</i>	348	2	99.4
<i>going concern</i>	4	54	93.1
Overall Percentage			98.5

Partial Test

The following are the results of the logistic regression coefficient and the Wald Test estimation produced in this study:

Table 9. Estimated Logistic Regression Coefficient and Wald Test

Variable	Coeff.	Wald	Sig.	Exp (B)
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Konstanta	3.442	0.138	0.710	31.252
ZSCORE	-0.684	8.396	0.004	0.505
ALAG	0.17	0.565	0.452	1.017
SIZE	-0.297	0.340	0.382	0.743

Based on table 9 it is known that the testing of the financial condition variable hypothesis (ZSCORE) on the going concern audit opinion produces a significance value of 0.004 <0.05, so it can be concluded that the financial condition variable (ZSCORE) has a significant effect on the going concern audit opinion.

The logistic regression coefficient of the financial condition variable (ZScore) is -0.684 with an exponential value of 0.505. This can be interpreted if the financial condition of manufacturing companies is getting healthier, then the chances of manufacturing companies accept going concern auditor opinion will be smaller, with opportunities equal to 0.505 times compared to receiving non going concern auditor opinion. The effect of the company's financial condition on the occurrence of a going concern audit opinion is significant because the significant value produced by the Wald test is 0.004 <0.05. Thus the first hypothesis of the study (H1) which suspects that the probability of bankruptcy has a negative effect on the acceptance of going concern audit opinion, is acceptable.

Based on table 9, it is known that the testing of the audit lag variable (ALAG) on the going concern audit opinion produces a significance value of 0.452 > 0.05, so that it can be concluded that the audit lag variable (ALAG) does not significantly influence the going concern audit opinion.

The logistic regression coefficient audit lag (ALAG) variable is 0.17 with an exponential value of 0.327. This can be interpreted if the audit lag period in manufacturing companies is getting longer, then the chances of manufacturing companies receiving going concern auditor opinion will be greater, with opportunities equal to 0.3027 times compared to receiving non going concern auditor opinion. The effect of the length of the company's audit lag on the occurrence of a going concern audit opinion is not significant because the significant value generated by the Wald test is 0.452 > 0.05. Thus the third hypothesis of the study (H3) which suspects audit lag has a positive effect

on the acceptance of going concern audit opinion, is not acceptable.

Based on table 9 it is known that the hypothesis testing of firm size variables (SIZE) on going-concern audit opinion produces a significance value of $0.382 > 0.05$, so it can be concluded that the variable firm size (SIZE) does not significantly influence the going concern audit opinion (GC).

The variable size company logistic regression coefficient (SIZE) is -0.297 with an exponential value of 0.743 . This can be interpreted if the size of the company in the manufacturing company is greater, then the chances of manufacturing companies accept going concern auditor opinion will be smaller, with opportunities equal to 0.743 times compared to receiving non going concern auditor opinion. The effect of audit quality on the occurrence of a going concern audit opinion is not significant because the significant value generated by the Wald test is $0.382 > 0.05$. Thus the fourth hypothesis of the study (H4) which predicts that the size of the company negatively influences the acceptance of going concern audit opinion, is not acceptable.

CONCLUSION

The factors that influence the issuance of going concern audit opinion are very important to know because it can be a material consideration of investors in making investment decisions. This study examines the factors that influence the issuance of going concern audit opinion on manufacturing companies listed on the Stock Exchange in the period 2008-2011, namely: financial conditions, audit lag, and company size. Based on the analysis and hypothesis testing data in this study, conclusions can be drawn as follows:

1. The financial condition of the company negatively affects the issuance of going concern audit opinion so that the first hypothesis (H1) in this study is accepted. Auditors tend to give going concern audit opinions to companies that experience poor financial conditions.
2. Audit lag does not affect the issuance of going-concern audit opinion so that the third hypothesis (H2) in this study is rejected. Good audit planning (including procedures and time needed to evaluate going concern) can make the audit completed on time. Long audit lag does not necessarily indicate the existence of problems or

the number of tests that must be carried out by the auditor, this can also be caused by negotiations between the company and the auditor or auditor providing opportunities for the company to solve the problem so that it can avoid going concern audit opinion .

3. The size of the company does not affect the issuance of going concern audit opinion so that the fourth hypothesis (H3) in this study is rejected. The size of the company does not guarantee the company is spared from receiving the going concern audit opinion because the growth of the company's assets does not directly increase the balance of the company's profits. Even though the assets owned by the company increase every year, but if the company continues to experience losses or negative company profit balances, the auditor will doubt the survival of the company.

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