

## THE INFLUENCE OF AUDIT REPORT LAG, AUDIT REPUTATION, AND AUDIT TENURE ON THE ACCEPTANCE OF GOING CONCERN AUDIT OPINIONS

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### ABSTRACT

*This study aims to obtain empirical evidence regarding the influence of audit report lag, audit reputation, and audit tenure on the acceptance of going concern audit opinion. This study was conducted by analyzing the financial statements of companies in the Consumer non-cyclical sector listed on the Indonesia Stock Exchange (IDX) during the 2019-2024 research year. The sample used in this study were Consumer non-cyclical sector companies listed on the Indonesia Stock Exchange (IDX) during the 2019-2024 period using a purposive sampling technique with predetermined criteria of 125 companies and obtained 39 companies. The number of samples was 39 companies listed on the Indonesia Stock Exchange (IDX) in 2019-2024 samples with a period of 5 consecutive years and produced 195 data. The data used in this study are secondary data in the form of financial statements from each company that has been used as a research sample. The variables used in this study are the audit report lag variable as the first variable, audit reputation as the second independent variable, and audit tenure as the third variable. The analysis technique used was logistic regression analysis with the help of E-Views 12. The results of this study indicate that audit report lag, audit reputation, and audit tenure simultaneously influence the acceptance of a going-concern audit opinion. However, partially, audit report lag and audit reputation do not have a significant effect. Audit tenure, on the other hand, significantly influences the acceptance of a going-concern audit opinion.*

*Keywords: Going-Concern Audit Opinion, Audit Report Lag, Audit Reputation, Audit Tenur*

## INTRODUCTION

Audit opinion issues arise when the auditor fails to issue an unqualified opinion. This indicates a problem with the company's financial statements. Generally, an audit opinion is accepted by entities with a negative outlook, such as those facing financial difficulties or experiencing internal issues in the future (Putra & Annisa, 2024). Going concern refers to a company's ability to continue as a going concern for the next 12 months or one accounting year. If the auditor has doubts about the company's continued existence, the auditor has the right to issue a going concern audit opinion in the published audit report. (Sihite, 2024) Continuity has been a primary objective of the company since its inception. In such cases, it is the auditor's responsibility to assess whether there is significant continuity in the company's performance that protects its business continuity and to use judgment to issue an audit opinion. A company receives a going concern statement if there is serious doubt about the company's performance. Conversely, if the annual accounts are prepared in accordance with applicable standards, a non-going concern audit opinion is obtained. (Rahmania & Faizal, 2023)

A going concern audit opinion can trigger risks and lead to reduced company income and loss of investor confidence. Therefore, researchers were inspired to examine several elements that will influence the acceptance of a going concern audit opinion, including the selected variables are Audit Report Lag, Audit Reputation, and audit tenure. A going concern audit opinion issued by an auditor to a company indicates that there is doubt about the continuity of its business. The continuity of a company's business is influenced by factors originating from the company itself such as financial condition, quality of human resources, internal control, and so on, while external factors include factors from outside the company such as market conditions, government policies, monetary conditions and so on. Users of financial reports argue that companies that receive a going concern audit opinion are predictors of bankruptcy of the company. The phenomenon of the case of Textile Issuer PT Sri Rezeki Isman Tbk or Sritex began to sink buried by debt. Even though Sritex is a company that has been established for more than 50 years and was successful because of the quality of its products. Stock exchange regulations stipulate that delisting can be done to shares of listed companies that result in suspension for at least the last 24 months. In addition to the suspension of PT Sri Rezeki Isman Tbk, which has exceeded the stipulated 24 months, PT Sri Rezeki Isman Tbk has recurring health issues due to mounting debt. The going-concern audit opinion case recorded for PT Sigma Inti Perkasa Tbk illustrates a sample of the company's failure to deliver future strategies for continuity. The Indonesia Stock Exchange delisted shares due to events that negatively impacted the business continuity of listed companies that were unable to demonstrate results that were unable to show indications of recovery that provided decent results. (Purba & Silaban, 2023)

Audit report lag, or audit delay, is the time span between the completion of the annual financial statement audit, from the company's closing date to the date the audit report is issued. Timeliness in audit reporting is crucial today, as the increasingly advanced development of capital markets, particularly in Indonesia, makes financial reports essential as a reference source for investors in decision-making. A company can be deemed capable of maintaining its future viability by issuing a timely audit report. This creates a positive impression and adds value, as the auditor will provide an opinion on the findings. Several studies have examined the factors influencing the acceptance of a going-concern audit opinion. (Purba &

Silaban, 2023)

Audit reputation is one factor influencing the acceptance of a going-concern audit opinion by auditors. Granting going-concern status is not an easy task, as it is closely linked to audit reputation. This indicates that the auditor's reputation is at stake when issuing a going-concern audit opinion. Auditors with a good reputation are more likely to issue a going-concern audit opinion (Miraningtyas & Yudowati, 2019).

Research shows that auditor reputation simultaneously positively influences the issuance of a going-concern audit opinion. Audit tenure negatively influences the issuance of a going-concern audit opinion. Audit tenure is defined as the length of the client-auditor relationship, making it difficult to measure in a single year. Long-term audit engagements compromise auditor independence, making it difficult to provide an opinion on operational continuity. Audit tenure can also impact audit quality, as measured by the length of the engagement between the auditor and the auditee. While a long audit tenure may be perceived by auditors as a source of income, it can also impact audit quality (Rahmania & Faizal, 2023).

The growth and development of the business world is characterized by intense competition among business actors to maintain business continuity and existence. If a company is able to maintain its business continuity, a going-concern audit opinion will be issued. If there is no doubt about the entity's ability to maintain its business continuity, a going-concern audit opinion will be issued. The purpose of using audited financial statements is to enable accounting users to make informed decisions based on facts. In addition to expressing an opinion on the financial statements, auditors are also responsible for assessing and evaluating whether there are material weaknesses in the organization's ability to continue as a going concern for the period reported less than one year in publication (Purba & Silaban, 2023).

## **THEORETICAL BASIS**

### ***Audit Report Lag***

Audit report lag, the period between the financial statement date and the audit opinion date, reflects the time required for the financial statements to be published. In auditing, this is called audit report lag. Audit report lag that exceeds the specified time limit will result in a delay in the publication of the financial statements. Audit report lag, a lengthy financial report, can indicate problems within the company's financial statements, which can require a longer audit time. A long audit report lag process results in delays in the submission of missing financial statements and can give rise to rumors that create market uncertainty due to high information asymmetry. Therefore, timely submission of financial reports is crucial to minimize this. (Bhagaskara & Roekhudin, 2023).

The audit opinion under consideration has several factors, including audit report lag. The audit report lag is the time elapsed between the balance sheet and the report itself. The amount of time wasted during the audit process evaluating the independent auditor's report, which begins on December 31 and ends on the date stated in the report, is called audit report lag. Public business actors should review the previous year's financial statements and submit them to the auditor, the Financial Services Authority, and the most vulnerable communities by the end of the third quarter after the book's publication date, which is 90 days. Audit Report Lag indicates the length or estimated time required to complete the annual report audit, based on the number of days required to review the independent auditor's report on the annual report audit from the first day of the fiscal year to the last day appearing in the independent auditor's report (Khasanah, 2024).

Audit report lag can also be defined as the length of time an auditor takes to produce an audit report based on a company's financial performance, starting from the closing date of the financial year (December 31) until the date the audit opinion in the audited financial statements is ratified and signed. (Putra & Annisa, 2024) Audit report lag is the time span between the fiscal year or closing date and the date stated in the audit report. This time frame shows the auditor's time span in completing his review work. (Rohim & Annisa, 2024). Audit report lag is the date on which the auditor has obtained evidence to support the opinion, including evidence that all financial statements have been prepared and management confirms that they are responsible for the financial statements. Delay is defined as the interval between the company's fiscal year-end date and the date of the audit report. The company's fiscal year-end in this case is December 31, while the audit report is the date stated in the independent auditor's report from a public accounting firm. Timely information is very valuable. Thus, accurate financial reporting is a way to achieve company targets in delivering financial reports so that stakeholders can achieve targets in making decisions. Then, information asymmetry increases when there are delays in information delivery. This leads to inconsistencies in decision-making (Al-Faruqi et al., 2022).

### ***Understanding Audit Tenure***

Audit tenure refers to the length of time a public accounting firm has worked with the same client. Fear of significant payment losses can raise concerns among auditors regarding issuing a going-concern audit opinion. Regulations regarding auditor tenure state that general audit services for a company's annual financial statements may be provided by a public accounting firm for a maximum of five consecutive fiscal years. An auditor may be reassigned to audit a similar client if they fail to provide general audit services for the client's financial statements within those two years. (Siti Ghozinatul Jannah & Nera Marinda Machdar, 2023)

Audit tenure refers to the length of the engagement period between a public accounting firm and the company being audited. A long audit engagement can potentially compromise the auditor's independence, which can lead to difficulties in issuing a going-concern audit opinion (Puspaningsih & Analia, 2020). Auditors must maintain independence during audit tenure, as they act as a liaison between the company and other stakeholders, such as investors. Therefore, any disclosed results, particularly those related to a company's going-concern issues, must reflect the company's true condition (Nainggolan, 2016). Audit tenure is measured by calculating the number of years the auditor has been engaged with the same public accounting firm as the company being audited. If the company decides to change auditors in the following year, this number resets to 1 (Darwis & Fatmwati, 2022).

The length of time an auditor spends with a client company is known as audit tenure. Audit tenure can be determined by the length of the financial year over which the financial statements are audited. The duration of this relationship can impact the auditor's going-concern opinion. This influence relates to the potential for a conflict of interest, where the relationship between the audit firm and the client can affect auditor independence (Djamil & Sigolgi Aziza, 2024). The audit period is the time during which the audit firm and its client collaborate to audit the financial statements. This rule currently regulates the length of time a public accountant can be employed. After that, it was changed to six consecutive years and a maximum of three consecutive years for one public accountant. (Prayoga & Titik Aryati, 2023).

Tenure between auditors from a public accounting firm and the same client has been a topic of discussion, particularly when companies face the dilemma of

deciding whether to change auditors after a certain period of time or maintain a long-term relationship with the same public accounting firm. Long tenures can lead to controversial findings. When auditors acquire new clients, they sometimes need additional time to understand the client and its environment. Therefore, relatively short audit tenures can result in limited data and evidence acquisition. If there is incorrect data or data intentionally omitted by managers, the auditor will have difficulty finding such evidence (Prayoga & Titik Aryati, 2023).

### ***Going Concern Audit Opinion***

An opinion is a person's attitude, view, or response to facts and relative truths. It is influenced by subjective elements, whether in the form of criticism or suggestions. Opinions are also called ideas or arguments. An audit is defined as a periodic examination of financial accounting records. The financial accounting referred to here includes the financial records of a company, bank, and so on. Therefore, auditing is quite important because it significantly impacts the activities of the company, bank, and so on. The audit opinion is the auditor's conclusion regarding the fairness of the report's contents. Audit results must be submitted in writing in a format established by public accounting professional standards to provide information to users of financial statements to assist them in making investment decisions. (Dwiantoro & Djohar, 2023)

A going concern audit opinion is an opinion issued by an auditor to evaluate whether there is any doubt about the disclosure of the relevant financial statements. Investors need relevant information about a company's financial position. Disclosure or explanation of this information is expected to assist investors in making investment decisions. (Sih Kusumawhardany & Adelia, 2023)

Going concern is the ability of a business to maintain its survival for a reasonable period, which is no more than one year from the date the financial statements are issued. A going concern audit opinion is issued to maintain its survival in the next twelve months. If there is doubt about the company's ability to maintain its survival, the auditor has the right to issue a going concern audit opinion, which will be included in the opinion paragraph in the audit report. A going concern audit opinion is an audit opinion issued by an auditor to ensure that a company can maintain its business continuity or not. Providing a going concern audit opinion will help the public or investors in assessing the company's financial condition. The reason a going concern audit influences the reactions of interested parties is because this report is able to reveal new information from a company related to the client's status and the client's plans to improve its financial condition. (Pulungan, 2023) a going concern audit opinion is an opinion produced by an auditor to ensure whether a company can maintain its continuity (Pakpahan, 2023),

### ***Auditor Reputation***

The general view of auditor reputation is the public's or client's perception of the auditor's quality and integrity in carrying out the audit process. The relationship between agency theory and auditor reputation is evident in companies' reliance on financial reports certified by auditors with strong reputations, particularly those affiliated with leading public accounting firms. Clients typically prefer auditors with strong reputations and associations with larger accounting firms, including the Big Four. Therefore, using audit services from a public accounting firm affiliated with an auditor will result in superior audit quality compared to a public accounting firm not affiliated with a Big Four firm (Mauliana & Laksito, 2021).

An auditor's reputation can be jeopardized if the public learns that the auditor has committed fraud to conceal financial statements from their clients, as the reputation of a public accounting firm significantly influences audit quality

(Purnomo & Aulia, 2019). Many companies tend to prefer using the services of a public accounting firm with a strong reputation because they are trusted to produce high-quality and credible financial reports. The definition of auditor reputation, according to, is often used to assess public accountants, both by the public and the government, regarding the quality and credibility of their financial reports. (Iriyanti & Nyale, 2022)

Public accountants are often judged by both the public and the government, acting as external auditors or independent auditors, based on the bankruptcy of the company being audited. This means that the fate of public accountants seems to be at stake in the rise and fall of their clients' businesses. This suggests that the auditor's reputation is at stake when issuing an audit opinion. The reputation of a public accounting firm reflects the auditor's achievements and the public trust placed in the auditor's reputation. A public accounting firm's reputation is based on the auditor's service users' trust that the auditor possesses monitoring powers that are generally unobservable. Auditors with a reputation for good reputations can provide better audit quality, including in going concern disclosures, to protect their reputation from errors and mistakes in issuing audit opinions. This is possible because large-scale auditors have more sophisticated technology, more talented staff, and have achieved international recognition (Dharma, 2020). Public accounting firms are responsible for auditing the published historical financial statements of all publicly traded companies, most other large companies, and many smaller companies and non-commercial organizations. Due to the widespread use of audited financial statements, it is common to use other terms for auditors, such as government office audit, tax auditor, and internal auditor, as synonyms. Public accounting firms are often named to distinguish them from internal auditors (Sihite, 2024). An auditor's reputation reflects the auditor's achievements and the public trust they hold in their reputation. Auditors are responsible for providing quality and useful information to users of financial statements in decision-making (Pambudi et al., 2019).

## **RESEARCH METHOD**

This research employs a quantitative approach, examining a specific population and sample. The research location was the Indonesia Stock Exchange, located at Jl. Jenderal Sudirman Kav. 52-53, South Jakarta 12190. The Indonesia Stock Exchange is a platform or medium that provides the company financial reports required by researchers. It is an official institution of the Indonesian government that facilitates all stock trading activities of publicly traded companies. These financial reports can be downloaded from the Indonesia Stock Exchange's official website. This population was selected because consumer non-cyclical stocks are a category of stocks issued by companies whose businesses are not affected by economic cycles or seasons. In the context of the Indonesia Stock Exchange (IDX), this sector includes companies that provide basic goods and services that are always needed by the public, such as food, beverages, and household products. This makes stocks in this category more stable and less risky than consumer cyclical stocks, whose sales are heavily influenced by economic conditions.

## **RESEARCH RESULTS**

### **Multicollinearity Test**

If the independent variables in a regression model are not significantly correlated with each other, the model is considered very good. Using logistic regression and multicollinearity testing, we can create a correlation matrix for the independent variables. The multicollinearity test indicates no multicollinearity

issues in this study. The independent variables, including Audit Report Lag, Audit Reputation, and Audit Tenure, yielded coefficient values  $<0.90$ , indicating a correlation between the variables. This indicates no signs of multicollinearity. t-Test Partial

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Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	-0.865804	0.730535	-1.185165	0.2360
ARL	-0.002281	0.006515	-0.350035	0.7263
RA	-0.006844	0.316955	-0.021592	0.9828
AT	0.619951	0.196379	3.156909	0.0016

Source: Data processed by researchers using E-views 12, 2025.

Based on the table above, the z-statistic and probability results for each variable are obtained, which will be compared with the t-table as follows:  $n = 195$  is the number of observations, and  $k = 4$  are the dependent and independent variables, with a significance level of 0.7263. Findings from the statistical value test in Table 4.10 show that the Audit Report Lag variable has a calculated t-value of -0.002281 and a probability level of 0.7263. Therefore, based on the research results, it can be concluded that Audit Report Lag has no effect on the going-concern audit opinion, because the calculated t-value is smaller than the t-table (1.65287) and the significance value is  $0.7263 > 0.05$ . Consequently, H1 is rejected.

Findings from the statistical value test in Table 4.10 show that the Audit Reputation variable has a calculated t-value of -0.006844 and a probability level of 0.9828. Therefore, based on the research results, it can be concluded that Audit Reputation has no effect on the going concern opinion, because the calculated t value is smaller than the table t value (-0.006844) and the significance value is  $0.9828 > 0.05$ . Consequently, H2 is rejected.

Judging from the statistical test values in Table 4.10, it can be seen that the Audit Tenure variable has a calculated t value of 0.619951 and a probability level of 0.0016. Based on the research results, it can be concluded that Audit Tenure has a positive effect on the Going Concern Audit Opinion, because the calculated t value is smaller than the table t value ( $0.619951 < 1.65287$ ), and the significance value is ( $0.0016 < 0.05$ ). Therefore, we accept H3.

### **The Effect of Audit Report Lag, Audit Reputation, and Audit Tenure on Going-Concern Audit Opinions**

Based on the test results conducted in eViews 12, the F-statistic was  $0.010692 < 0.05$ , indicating that H1 was accepted. Therefore, the variables Audit Report Lag, Audit Reputation, and Audit Tenure simultaneously influence the acceptance of Going-Concern Audit Opinions. This F-test is used to assess whether all independent variables included in the model jointly influence the dependent variable. If the p-value of the F-statistic is  $< 0.05$ , the effect is statistically proven. Long-term auditor-client relationships (audit tenure) are often a concern due to concerns that they may reduce auditor independence. A long-term or overly close relationship between the auditor and the client can create a sense of comfort, emotional attachment, or even a tendency to take sides, potentially compromising the auditor's objectivity and independence in issuing going-concern audit opinions. This is in line with research (Pambudi et al., 2019), which states that audit reputation and audit tenure simultaneously influence the acceptance of a going-concern audit opinion. This research aligns with research (Putra & Annisa, 2024), which simultaneously states that audit report lag simultaneously influences the acceptance of a going-concern audit opinion.

#### **The Effect of Audit Report Lag on Going-Concern Audit Opinions**

Based on the t-test output, the Audit Report Lag variable has a calculated t of  $-0.002281$  with a probability level of  $0.7263$ . It can be concluded that the Audit Report Lag variable has no effect on Going-Concern Audit Opinions. This indicates that the calculated t is smaller than the t-table ( $-0.002281 < 1.65287$ ), and the significance value is  $0.7263 > 0.05$ . Therefore, we reject H1 and conclude that Audit Report Lag has no effect on Going-Concern Audit Opinions. Although this study is not in line with research with findings (Purba & Silaban, 2023) who in their research stated that the results did find that Audit Report Lag did affect the Going Concern Audit Opinion, this is consistent with the findings (Putra & Annisa, 2024) that Audit Report Lag does not affect the Going Concern Audit Opinion. This position meets audit standards because the Going Concern Audit Opinion is based on an evaluation of Substance, not time. In the Going Concern Audit Opinion, it is given based on the auditor's assessment of the client's business continuity in the next 12 months, not based on how quickly or slowly the audit report is issued. Audit Report Lag is more of an administrative or operational aspect.

#### **The Effect of Audit Reputation on Going-Concern Audit Opinions**

The t-test found a calculated t-value of  $-0.006844$  and a probability value of  $0.9828$  for the Audit Reputation variable. It can be concluded that Audit Reputation has no effect on Going-Concern Audit Opinions because the calculated t-value is smaller than the table ( $-0.006844 < 1.65287$ ) and the significance value is  $0.9828 > 0.05$ . Therefore, we reject H2 and conclude that Audit Reputation has no effect on Going-Concern Audit Opinions.

However, this study disagrees with the findings of (E. Wijaya & Riswan, 2022), which found that Auditor Reputation does not influence Going-Concern Audit Opinions. And in the research (Anggelia, 2022) provides evidence that companies audited by auditors affiliated with Big Four KAPs and auditors affiliated with Non-Big Four KAPs will still receive a going concern audit opinion when future business continuity problems are found in the company. "This means that auditors affiliated with Big Four KAPs and auditors affiliated with Non-Big Four KAPs have the same reputation." "Both auditors can maintain their integrity, maintain their independence, and have sufficient expertise and knowledge to detect business continuity problems in a company entity." "So, both auditors affiliated with Big Four KAPs and Non-Big Four KAPs have the same opportunity to provide a going concern audit opinion on companies that have problems for their future business continuity." "Because each auditor works according to the same standards that have been regulated by the Public Accountant Professional Standards (SPAP). Supported by research (Ramadhani Tri, 2020) states that KAPs will try to maintain their good name and as much as possible to avoid problems that will damage the image and reputation of the KAP. So a KAP is required to always be objective in its work, if the auditor doubts the continuity of an entity's business, it will provide a going concern audit opinion.

### **The Effect of Audit Tenure on Going-Concern Audit Opinions**

Based on the t-test results, the audit tenure variable has a calculated t-value of 0.619951 and a probability level of 0.0016. Based on these results, it can be concluded that audit tenure has a positive effect on going-concern audit opinions. The calculated t-value is greater than the t-table value ( $0.619951 < 1.65287$ ) and the significance value is ( $0.0016 < 0.05$ ). Therefore, we accept H3, concluding that audit tenure influences going-concern audit opinions. These results align with research (Djamil & Sigolgi Aziza, 2024), which states that audit tenure partially influences going-concern audit opinions. These results also align with research (Miraningtyas & Yudowati, 2019), which simultaneously showed that auditor reputation positively influences going-concern audit opinions. Audit tenure negatively influences going-concern audit opinions. This study shows that audit quality has a positive effect on going concern opinions. This means that the longer the relationship between the auditor and the client (audit tenure), the higher the likelihood that going concern will increase. Professional skepticism increases, as auditors with longer experience with clients become more aware of the client's gradually deteriorating financial condition. Auditors will be more cautious and assertive, thus tending to issue a going concern audit opinion if they have doubts. With greater experience, auditors gather more historical and financial information about the company, which makes the assessment of potential business failure more accurate and realistic. Consistency between an auditor's assessment and the client's condition over time can detect a decline in business

continuity earlier and provide a clearer assessment of material doubt.

## CONCLUSION

Based on the analysis and discussion, audit report lag has a greater impact on going-concern audit opinions. A significance level of  $0.7263 > 0.05$  indicates that audit report lag has no effect on going-concern audit opinions. A regression study shows that audit report lag has a positive correlation, but is greater than 0.05, indicating no effect in this study. Going-concern audit opinions are partially influenced by audit reputation. The significance level is  $0.9828 > 0.05$ , indicating that audit reputation has no effect on going-concern audit opinions. A regression study shows that audit reputation has a positive correlation, but is greater than 0.05, indicating no effect in this study. Audit tenure has a smaller impact on going-concern audit opinions. The significance level is ( $0.0016 < 0.05$ ), indicating that audit tenure influences going-concern audit opinions. Regression studies show that client engagement with auditors is positively correlated.

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