

DAFTAR PUSTAKA

- Abadi, K., Purba, D. M., dan Fauzia, Q. (2019). *The Impact of Liquidity Ratio, Leverage Ratio, Company Size and Audit Quality on Going Concern Audit Opinion*. Jurnal Akuntansi Trisakti, 6(1), 69–82. <https://doi.org/10.25105/jat.v6i1.4871>
- Ajija, S. R., Sari, D. D., Setianto, R. H., dan Primanti, M. R. (2020). Cara Cerdas Menguasai Eviews. Salemba Empat.
- Albab, F. N. U., Chairani, Y., dan Indriastuti, M. (2024). *Audit Quality, Firm Size, and Leverage as Determinants of Going Concern Opinions: Evidence from the Financial Sector (2018–2022)*. E-Jurnal Akuntansi, 34(11). <https://doi.org/10.24843/EJA.2024.v34.i11.p16>
- Amami, I., dan Triani, N. N. A. (2021). Pengaruh *Audit Delay, Fee Audit, Leverage, Litigasi*, Ukuran dan Umur Perusahaan terhadap Opini Audit *Going Concern*. AKUNESA: Jurnal Akuntansi Unesa, 10.
- Anvarovich, N. E. (2020). *Theoretical fundamentals of financial health of the enterprise*. Indonesian Journal of Innovative Studies, 10(1).
- Ariska, E. Y., Maslichah, dan Afifudin. (2019). Pengaruh *Audit Tenure, Opinion Shopping, Leverage* dan Pertumbuhan Perusahaan terhadap Penerimaan Opini Audit *Going Concern* Pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia 2015-2017. E-Jurnal Ilmiah Riset Akuntansi, 8(6), 157–170.
- Averio, T. (2020). *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>
- Bafera, J., dan Kleinert, S. (2023). *Signaling Theory in Entrepreneurship Research: A Systematic Review and Research Agenda*. Entrepreneurship: Theory and Practice, 47(6), 2419–2464. <https://doi.org/10.1177/10422587221138489>
- Basuki, A. T. (2021). Analisis Data Panel dalam Penelitian Ekonomi dan Bisnis (Dilengkapi dengan Penggunaan Eviews). Rajawali Pers.
- Bergh, D. D., Connelly, B. L., Ketchen, D. J., dan Shannon, L. M. (2014). *Signaling Theory and Equilibrium in Strategic Management Research: An Assessment*

- and a Research Agenda. Journal of Management Studies*, 51(8), 1334–1360. <https://doi.org/10.1111/joms.12097>
- Bet, G., Dainelli, F., dan Fabrizi, E. (2023). *The Financial Health of a Company and the Risk of Its Default: Back to the Future*. <https://ssrn.com/abstract=4351506>
- Brune, L., dan Karlan, D. (2020). *Measuring Financial Health Around the Globe*.
- Chung, H., dan Lee, E. Y. (2024). *Does opinion shopping impair auditor independence? Evidence from tax avoidance. Journal of Contemporary Accounting and Economics*, 20(1). <https://doi.org/10.1016/j.jcae.2023.100398>
- Chung, H., Sonu, C. H., Zang, Y., dan Choi, J.-H. (2019). *Opinion Shopping to Avoid a Going Concern Audit Opinion and Subsequent Audit Quality. Auditing: A Journal of Practice dan Theory*, 38(2), 101–123. <https://doi.org/10.2308/ajpt-52154>
- Connelly, B. L., Certo, S. T., Ireland, R. D., dan Reutzel, C. R. (2011). *Signaling theory: A review and assessment. In Journal of Management* (Vol. 37, Issue 1, pp. 39–67). <https://doi.org/10.1177/0149206310388419>
- Cowle, E. N., Decker, R. P., Rowe, S. P., Thank, W., Blann, J., Cating, R., Cassell, C., dan Shipman, J. (2022). *Retain or Rotate: The Association Between Frequent Auditor Switching and Audit Quality*.
- DeFond, M., Zhang, J., dan Zhao, Y. (2019). *Do Managers Successfully Shop for Compliant Auditors? Evidence from Accounting Estimates. European Corporate Governance Institute (ECGI)—Law Research Paper Series*. http://ssrn.com/abstract_id=3309678 www.ecgi.global/content/working-papers Electronic copy available at: <https://ssrn.com/abstract=3309678>
- Dewi, B. N. A., dan Slamet Wiyono. (2023). Pengaruh Komite Audit, Kondisi Keuangan Perusahaan, dan Ukuran Perusahaan terhadap Opini Audit *Going Concern*. *Jurnal Ekonomi Trisakti*, 3(1), 1755–1764. <https://doi.org/10.25105/jet.v3i1.16235>
- Digdownseiso, K. (2017). *Metodologi Penelitian Ekonomi dan Bisnis*. Lembaga Penerbitan Universitas Nasional (LPU-UNAS).
- Duncan, E., dan Lo, J. C. (2017). *Focusing on the Financial Health and Resilience of Canadians index Financial Health*. www.finhealthindex.ca.
- Dwi Safitri, N., dan Rokhayati, H. (2024). *The Influence of Good Corporate Governance, Leverage, and Subsidies on Financial Distress*. ISCOAB:

International Student Conference on Accounting and Business, 3, 411–428.
<https://bumn.go.id/>

- Estiasih, S. P., Suhardiyah, martha, Suharyanto, Putra, A. C., dan Widhayani, P. S. (2024). *The Effects of Leverage, Firm Size, and Market Value on Financial Performance in Food and Beverage Manufacturing Firms*. *Jurnal Aplikasi Manajemen*, 22(2), 414–425. <https://doi.org/10.21776/ub.jam.2024>
- Fachriyah, N., dan Anggraeni, O. L. (2024). *The Influence of Financial Distress, Audit Firm Size, and Company Size on the Acceptance of Going Concern Opinions*. *Co-Value: Jurnal Ekonomi, Koperasi dan Kewirausahaan*, 15, 1–6. <https://journal.ikopin.ac.id>
- Fidiana, F., Yani, P., dan Suryaningrum, D. H. (2023). *Corporate going-concern report in early pandemic situation: Evidence from Indonesia*. *Heliyon*, 9(4). <https://doi.org/10.1016/j.heliyon.2023.e15138>
- Fitriandini, Y. W., dan Rahayu, R. A. (2023). Determinasi Penerimaan Opini Audit *Going Concern* (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di BEI Tahun 2019-2021). *Liabilities Jurnal Pendidikan Akuntansi*, 6(1).
- Frianjani, C., dan Setyorini, D. (2023). Pengaruh *Leverage*, Likuiditas, dan Profitabilitas terhadap Opini Audit *Going Concern* pada Perusahaan Makanan dan Minuman yang Terdaftar di Bei Tahun 2018-2021. *Kajian Ilmu Akuntansi "Profita,"* 11(1), 17–19.
- Gani, I., dan Amalia, S. (2015). *Alat Analisis Data: Aplikasi Statistik untuk Penelitian Bidang Ekonomi dan Sosial*. Penerbit Andi.
- Ghardini, A., Yusraini, dan Safitri, D. (2024). *The Impact of Financial Condition, Audit Tenure, Profitability, and Opinion Shopping on Going-Concern Audit Opinion*. *Jurnal EQUITY*, 27(1), 96–112. <https://doi.org/10.34209/equ.v27i1.8022>
- Ginting, I. R. F., dan Simanjuntak, D. (2022). Pengaruh *Leverage*, Likuiditas, dan Ukuran Perusahaan terhadap Profitabilitas pada Perusahaan Pertambangan yang Terdaftar di BEI Periode 2015-2020. *JAKP: Jurnal Akuntansi, Keuangan, Dan Perpajakan*, 5(2), 63–70.
- Gowanti, M., dan Meiranto, W. (2023). Pengaruh Profitabilitas, *Leverage*, dan Ukuran Perusahaan terhadap Nilai Perusahaan (Studi Empiris pada Perusahaan Perkebunan dan Tanaman Pangan yang Terdaftar di BEI Periode 2018-2022). *Diponegoro Journal of Accounting*, 12(4), 1–9. <http://ejournal-s1.undip.ac.id/index.php/accounting>

- Hallen, B. L., Cohen, S. L., Bingham, C. B., Durando, G., Glasscock, W., Ferguson, D., Lahair, K., Mednick, K., dan Schuster, J. (2019). *Do Accelerators Work? If So, How?* <https://ssrn.com/abstract=2719810>
- Hardi, H., Wiguna, M., Hariyani, E., dan 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>
- Hasanah, R., dan Maqsudi, A. (2023). Analisis Prediksi Kebangkrutan Dengan Menggunakan Metode *Altman Z-Score* Pada Perusahaan Sub Sektor Otomotif Yang Terdaftar di Bursa Efek Indonesia pada Tahun 2019-2021. *Journal of Creative Student Research*, 1(3), 375–387. <https://doi.org/10.55606/jcsrpolitama.v1i3.1799>
- IAP1. (2021). Akuntan Publik Standar Audit 570 (Revisi 2021). <http://www.iapi.or.id>
- IFRS. (2021). *Going concern—a focus on disclosure*. <https://www.ifrs.org/content/dam/ifrs/news/2021/going-concern-jan2021.pdf>
- Islamiati, R., Julianto, W., dan Maulana, A. (2021). *The Determination of The Acceptance of Going Concern Audit Opinion: Financial Distress, Institutional Ownership, and Auditor Reputation. Accounting Analysis Journal*, 10(3), 206–212. <https://doi.org/10.15294/aaj.v10i3.52048>
- Juanda, A., dan Lamury, T. F. (2021). Kualitas Audit, Profitabilitas, *Leverage* dan Struktur Kepemilikan Terhadap Opini Audit *Going Concern*. *Jurnal Akademi Akuntansi*, 4(2), 270–287. <https://doi.org/10.22219/jaa.v4i2.17993>
- Kamil, K., dan Maksum, M. (2023). *The Effect of Audit Report Lag, Leverage Ratio and Audit Tenure On Going Concern Audit Opinion: Empirical Study of Go Public Companies Listed on the Indonesia Stock Exchange in 2018-2020. Journal of Economics and Business*, 6(1). <https://doi.org/10.31014/aor.1992.06.01.498>
- Karpac, D., dan Bartosova, V. (2021). *Prediction of Financial Health of Business Entities of Selected Sector Using Balance Analysis II. SHS Web of Conferences*, 91, 1–6. <https://doi.org/10.1051/shsconf/20219101006>
- Kieso, D. E. ., Weygandt, J. J. ., dan Warfield, T. D. . (2020). *Intermediate accounting : IFRS edition. John Wiley dan Sons, Inc.*
- KPMG. (2021). *Going Concern Handbook-US GAAP*.

- Kusumaningrum, Y., dan Zulaikha. (2019). Analisis Pengaruh Ukuran Perusahaan, Likuiditas, dan *Leverage* terhadap Penerimaan Opini *Going Concern*. *Diponegoro Journal of Accounting*, 8(4), 1–12.
- Kusumayanti, N. P. E., dan Widhiyani, N. L. S. (2017). Pengaruh *Opinion Shopping*, *Disclosure* dan Reputasi Kap pada Opini Audit *Going Concern*. In Maret (Vol. 18).
- Laksmi, B., dan Sukirman. (2020). *Accounting Analysis Journal Financial Distress Moderates the Effect of KAP Reputation, Auditor Switching, and Leverage on the Acceptance of Going Concern Opinions*. *Accounting Analysis Journal*, 9(3), 200–207. <https://doi.org/10.15294/aaaj.v9i3.39563>
- Laura, R., Nur Laela Ermaya, H., dan Warman, E. (2021). Apakah *Opinion Shopping*, Reputasi Kap, *Audit Tenure* dan Kondisi Keuangan Mempengaruhi Opini Audit *Going Concern*? *JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi)*, 07(01), 1–10. <https://doi.org/10.34204/jiafe.v7i1.2928>
- Lee, B., Gamble, G., Noland, T., dan Zhao, Y. (2024). *The Effects of Regulated Auditor Tenure on Opinion Shopping: Evidence from the Korean Market*. *Journal of Risk and Financial Management*, 17(11), 503. <https://doi.org/10.3390/jrfm17110503>
- Lennox, C. (2000). *Do companies successfully engage in opinion-shopping? Evidence from the UK*. In *Journal of Accounting and Economics* (Vol. 29).
- Lim, S. L. (2023). Analisis Kesehatan Keuangan Perusahaan Sub Industri Jasa Kesehatan Sebelum dan Saat Covid-19. *Jurnal Bisnis Perspektif (BIP's)*, 15, 100–117.
- Machali, I. (2021). Metode Penelitian Kuantitatif Panduan Praktis Merencanakan, Melaksanakan, dan Analisis dalam Penelitian Kuantitatif.
- Mavlanova, T., Benbunan-Fich, R., Koufaris, M., dan Lang, G. (2015). *The effect of positive and negative signals on perceived deceptiveness of websites in online markets*. *Journal of Theoretical and Applied Electronic Commerce Research*, 10(1), 19–34. <https://doi.org/10.4067/S0718-18762015000100003>
- Mawardi, W., dan Wicaksana, G. B. (2023). Analisis Perbandingan Prediksi Financial Distress menggunakan Model *Altman*, *Grover*, *Ohlson*, *Springate* dan *Zmijewski*: Studi Empiris pada Perusahaan Sub Industri Perkebunan dan Tanaman Pangan yang terdaftar di Bursa Efek Indonesia Periode Tahun 2017-2021. *Forum Manajemen Indonesia*, 1, 376–392.

- Melati, W. P. (2023). Pandemi Covid-19 dan Menurunnya Perekonomian Indonesia. <https://www.djkn.kemenkeu.go.id/artikel/baca/16064/Pandemi-Covid-19-Dan-Menurunnya-Perekonomian-Indonesia.html>
- Mulyana, D., Widarsono, A., Nelly, R., dan Apandi, N. (2023). *Going Concern Audit Opinion: Is It Affected By Business Risk And Internal Control*. Jurnal Akuntansi Dan Auditing, 20, 233–247.
- Mulyanti, D., dan Achyani, F. (2022). Analisis Faktor-Faktor yang Mempengaruhi Penerimaan Opini Audit *Going Concern*. NSCOAB: 1st National Student Conference on Accounting and Business, 1.
- Nadifah, R., Dian, P., Kusuma, I., dan Arofah, D. T. (2020). *The Effect of Corporate Social Responsibility Disclosure, Leverage, and Free Cash Flow on Earnings Management*. SAR (Soedirman Accounting Review): Journal of Accounting and Business, 5.
- Nazerian, M. R., dan Mobasser, K. S. (2024). *Auditor's Opinion of Going Concern Further Evidence of Audit Quality, Opinion Shopping and Financial Reporting Timeliness in Emerging Market*. Accounting and Auditing with Application, 1(1), 46–53.
- Okonewa, O., dan Umenzekwe, P. C. (2025). *Audit Quality and Accounting Going Concern of Listed Financially Distressed and Financially Healthy Manufacturing Companies in Nigeria A Comparative Study*. Journal of Research in Business and Management, 12, 2347–3002. www.questjournals.org
- Osma, B. G., Gill-de-Albornoz Noguer, B., De Las Heras Cristóbal, E., dan Rusanescu, S. (2022). *Opinion Shopping: Firm Versus Partner Level Evidence*. Accounting and Business Research, 52(7), 773–814. <https://doi.org/10.1080/00014788.2021.1945909>
- Pakpahan, R. T., dan Rohman, A. (2023). Pengaruh Likuiditas, *Leverage, Debt Default, Audit Tenure, Audit Lag* dan *Opinion Shopping* terhadap Penerimaan Opini Audit *Going Concern* (Studi Empiris Pada Perusahaan Indeks LQ45 yang Terdaftar Di Bursa Efek Indonesia Periode 2017-2021). 12(2), 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Pambuko, Z. B., dan Masrini, N. L. (2023). *Eviews: Analisis Data Keuangan untuk Penelitian Mahasiswa Ekonomi*. Unimma Press.

- Permana, G. A., Setyadi, E. J., Fakhruddin, I., Akuntansi, J. R., dan Keuangan, D. (2024). *The Influences of Profitability, Company Growth, Financial Condition, and Debt Default on Going Concern Audit Opinions*. Jurnal Riset Akuntansi Dan Keuangan, 12(2), 998. <https://doi.org/10.52403/ijrr.20240304>
- Pestaria, M. P., dan Fitriani, I. (2023). Bagaimana Opini Audit *Going Concern* Diterima? Jurnal Riset Akuntansi Dan Keuangan, 11(2), 384–400. <https://doi.org/10.17509/jrak.v11i2.59101>
- Prasetyantoko, A., dan Parmono, R. (2009). *Does Firm Size Matter? An Empirical Study of Firm Performance in Indonesia*. Jurnal Manajemen Bisnis, 87–7.
- Pratiwi, R. H. (2019). *The Effects of Audit Lag, Opinion Shopping, Leverage, and Profitability to the Going Concern Audit Opinion*. In *Jurnal Akuntansi dan Auditing* (Vol. 16).
- Priyatno, D. (2023). Olah Data Sendiri Analisis Regresi Linier dengan SPSS dan Analisis Regresi Data Panel dengan Eviews. Cahaya Harapan.
- Priyono, A. (2019). Analisis Faktor yang Memengaruhi Penerimaan Opini Audit *Going Concern*. Jurnal Informasi, Perpajakan, Akuntansi, dan Keuangan Publik, 13(1), 31–54. <https://doi.org/10.25105/jipak.v13i1.5150>
- Puspaningsih, A. (2023). *The Influence of Leverage, Financial Distress, Management Strategy and Company Growth on Going Concern Audit Opinions*. *Review of Integrative Business and Economics Research*, 13, 501.
- Puspaningsih, A., dan Analia, A. P. (2020). *The Effect of Debt Default, Opinion Shopping, Audit Tenure and Company's Financial Conditions on Going-concern Audit Opinions*. *Review of Integrative Business and Economic Research*, 9(2), 115–127.
- Reuer, J. J., dan Ragozzino, R. (2011). *The Choice Between Joint Ventures and Acquisitions: Insights from Signaling Theory*.
- Rhyne, E. (2020). *Measuring Financial Health: What Policymakers Need to Know*. www.i2ifacility.org.
- Rifkhan. (2023). Pedoman Metodologi Penelitian Data Panel dan Kuesioner (Abdul, Ed.). CV Adanu Abitama.
- Ross, S. A. (1977). *The Determination of Financial Structure: The Incentive-Signalling Approach*. In *Source: The Bell Journal of Economics* (Vol. 8, Issue 1).

- Rusli, R., Toni, N., dan Rahmi, N. U. (2024). *Examining Auditor Rotation: The Influence of Client Size, Audit Fees, and the Moderating Role of Audit Reputation*. *Journal of Accounting, Finance and Auditing Studies*, 10(3), 119–128. <https://doi.org/10.56578/jafas100301>
- Safitri, K., dan Djumena, E. (2023). Jumlah Perusahaan Pailit Masih Tinggi, Pemulihan Ekonomi RI “On Track”? Kompas.Com. <https://money.kompas.com/read/2023/10/18/204000726/-jumlah-perusahaan-pailit-masih-tinggi-pemulihan-ekonomi-ri-on-track-?page=all>
- Saraswati, A. A., dan Prasetya, M. T. (2022). Pengaruh *Audit Client Tenure*, *Audit Lag*, *Opinion Shopping*, Rasio Likuiditas, dan Rasio *Leverage* terhadap Opini Audit *Going Concern*. *Diponegoro Journal of Accounting*, 11(1), 1–11. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Sekaran, U., dan Bougie, R. (2019). *Research Methods for Business (8th ed.)*. www.wileypluslearningspace.com
- Senjaya, K., dan Budiarta, I. K. (2022). Opini Audit Sebelumnya, *Financial Distress*, *Auditor Switching* dan Opini Audit *Going Concern*. *E-Jurnal Akuntansi*, 32(1), 3511. <https://doi.org/10.24843/eja.2022.v32.i01.p14>
- Shalih, R. A., dan Kusumawati, F. (2019). *Prediction of Financial Distress in Manufacturing Company: A Comparative Analysis of Springate Model and Fulmer Model*. *Journal of Auditing, Finance, and Forensic Accounting*, 7(2), 44–96. <https://doi.org/10.21107/jaffa.v7i2.6423>
- Simamora, R. A., dan 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>
- Spence, M. (1973). *Job Market Signaling*. In *Source: The Quarterly Journal of Economics* (Vol. 87, Issue 3).
- Sugiyono. (2023). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D (5th ed.)*. Alfabeta Bandung. www.cvalfabeta.com
- Suhadak, Kurniaty, Handayani, S. R., dan Rahayu, S. M. (2019). *Stock return and financial performance as moderation variable in influence of good corporate governance towards corporate value*. *Asian Journal of Accounting Research*, 4(1), 18–34. <https://doi.org/10.1108/AJAR-07-2018-0021>

- Swari, R. D. R., Indriana, I., dan Tjahjono, M. E. S. (2023). *The Effect of Firm Size, Liquidity, and Leverage on Going Concern Audit Opinion with Firm Value as a Consequent Variable*. *Journal of Applied Business, Taxation and Economics Research*, 2(5), 568–581. <https://doi.org/10.54408/jabter.v2i5.209>
- Syahputra, F., dan Yahya, R. (2017). Pengaruh *Audit Tenure*, *Audit Delay*, Opini Audit Tahun Sebelumnya dan *Opinion Shopping* terhadap Penerimaan Opini Audit *Going Concern* pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2013-2015. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 2(3), 1.
- Taj, S. A. (2016). *Application of Signaling Theory in Management Research: Addressing Major Gaps in Theory*. *European Management Journal*, 34(4), 338–348. <https://doi.org/10.1016/j.emj.2016.02.001>
- United Nations Environment Programme Finance Initiative. (2024). *Driving Impact on Financial Health and Inclusion of Individuals and Businesses: From Setting Targets to Implementation*.
- Usaha, K. (2021). Akuntan Publik Standar Audit 570 (Revisi 2021). <http://www.iapi.or.id>
- Wasposito, L. (2022). *The Influence of Debt Default, Company Size, and Opinion Shopping on Receiving Going Concern Opinions*. *Jurnal Riset Akuntansi Soedirman (JRAS)*, 1, 186.
- Whittington, O., dan Pany, K. (2022). *Principles of Auditing dan Other Assurance Services (22nd ed.)*. McGraw Hill LLC.
- Wibowo, N. S., Ramadhanti, W., dan Arofah, T. (2022). *Analysis of The Influence Of Corporate Social Responsibility (Csr), Company Size and Leverage on Firm Value With Profitability Mediation Variables on Mining Company Listed on The Idx (Before Covid-19 2016-2019 and During Covid-19 2020)*. *Jurnal Riset Akuntansi Soedirman (JRAS)*.
- Widarjono, A. (2005). *Ekonometrika: Teori dan Aplikasi untuk Ekonomi dan Bisnis*. Ekonisia.
- Widiasari, A., dan Sari, R. P. (2021). Pengaruh *Opinion Shopping* dan *Disclosure* terhadap Opini Audit *Going Concern* Dimoderasi *Prior Opinion*. *Jurnal Ilmiah Mahasiswa Akuntansi Universitas Pendidikan Ganesha*, 12(03), 2614–1930.

- Widoretno, A. A. (2019). *Factors That Influence The Acceptance of Going Concern Audit Opinion on Manufacture Companies. Journal of Economics, Business, and Government Challenges*, 2(1), 49–57.
- Zdolšek, D., Jagrič, T., dan Kolar, I. (2022). *Auditor's Going-Concern Opinion Prediction: The Case of Slovenia. Economic Research-Ekonomska Istrazivanja*, 35(1), 106–121. <https://doi.org/10.1080/1331677X.2021.1888766>

