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**Lampiran 1 Penelitian Terdahulu**

NO.	PENELITI	JUDUL PENELITIAN	VARIABEL		HASIL PENELITIAN	PERBANDINGAN DENGAN PENELITIAN INI	
			Dependen	Independen		Persamaan	Perbedaan
1.	Sultanoglu, dkk. (2018)	<i>The Auditor's Opinion Modifications Around Domestic and Global Financial Crisis</i>	<i>Modified Opinion due to going-concern</i>	<ol style="list-style-type: none"> <li>1. <i>Financial distress</i></li> <li>2. <i>Client size</i></li> <li>3. <i>Auditor type</i></li> <li>4. <i>Crisis type</i></li> </ol>	<i>Financial distress, client size, auditor type, crisis type</i> berpengaruh terhadap opini modifikasi <i>going concern</i>	Menggunakan <i>financial distress</i> sebagai variabel independen	Tidak menggunakan <i>client size, auditor type, dan crisis type</i> sebagai variabel independen
2.	Foster dan Shastri (2016)	<i>Determinants of Going Concern Opinions and Audit Fees for Development Stage Enterprises</i>	<i>Going concern opinion</i>	<ol style="list-style-type: none"> <li>1. <i>Return on assets</i></li> <li>2. <i>Negative working capital</i></li> <li>3. <i>Prior year going concern</i></li> <li>4. <i>Size of audit firm</i></li> </ol>	<i>Return on assets, Negative working capital, prior year going concern</i> berpengaruh terhadap opini audit <i>going concern</i> sedangkan ukuran KAP tidak	Menggunakan <i>return on asset</i> sebagai variabel independen	Tidak menggunakan <i>negative working capital, prior year going concern, dan size of audit firm</i> sebagai variabel independen
3.	Özcan (2016)	<i>Determining Factors Affecting Audit Opinion:</i>	<i>Modified Opinion (going concern)</i>	<ol style="list-style-type: none"> <li>1. <i>Growth</i></li> <li>2. <i>Liquidity</i></li> <li>3. <i>Profitability</i></li> </ol>	<i>Age, Percentage outside members of board of directors, growth, profitability,</i>	Menggunakan <i>growth, profitability</i>	Tidak menggunakan <i>liquidity, operating</i>