

## **ABSTRACT**

*This research aimed to show empirical proves about the effect of corporate governance, financial distress audit prior opinion and growth of the companies to an acceptance of going concern audit opinion. Hypothesis proposed by the researcher were (1) Institutional ownership affected the acceptance of going concern audit opinion, (2) Managerial ownership affected the acceptance of going concern audit opinion, (3) Independent commissionaire affected the acceptance of going concern audit opinion, (4) Financial distress affected the acceptance of going concern audit opinion, (5) Growth of the companies affected the acceptance of going concern audit opinion, (6) Audit prior opinion affected the acceptance of going concern audit opinion.*

*The population of this research was manufacturing firm in the period of 2010-2014. Purposive sampling technique was used to obtain the sample. Based on purposive sampling method finally obtained 107 companies manufacturing a going concern audit opinion and 93 manufacturing companies with non-going concern audit opinion. Logistic regression was used to analyze the data.*

*The result shows that institutional ownership, financial distress and audit prior opinion have significant effect on the acceptance of going concern audit opinion, while managerial ownership, independent commissionaire, and growth of the companies do not have significant effect on the acceptance of going concern audit opinion.*

*Key Words: Going concern opinion, corporate governance, financial distress, growth of the companies, audit prior opinion*

## ABSTRAK

Penelitian ini menguji *corporate governance*, potensi kebangkrutan, pertumbuhan perusahaan dan opini audit tahun sebelumnya. Hipotesis dalam penelitian ini (1) Kepemilikan institusional berpengaruh signifikan terhadap penerimaan opini audit *going concern*, (2) Kepemilikan managerial berpengaruh signifikan terhadap penerimaan opini audit *going concern*, (3) Komisaris Independen berpengaruh signifikan terhadap penerimaan opini audit *going concern*, (4) Potensi kebangkrutan berpengaruh signifikan terhadap penerimaan opini audit *going concern*, (5) Pertumbuhan perusahaan berpengaruh signifikan terhadap penerimaan opini audit *going concern*, (6) Opini audit tahun sebelumnya berpengaruh signifikan terhadap penerimaan opini audit *going concern*.

Populasi dalam penelitian ini perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2010-2014. Teknik penentuan sampel menggunakan *purposive sampling*. Berdasarkan teknik *purposive sampling* terpilih 107 perusahaan manufaktur mendapatkan opini *going concern* dan 93 perusahaan manufaktur tidak mendapatkan opini *going concern*. Alat analisis yang digunakan regresi logistik.

Hasil dari penelitian ini menunjukkan kepemilikan institusional, potensi kebangkrutan dan opini audit tahun sebelumnya berpengaruh signifikan dalam penerimaan opini audit *going concern*, sedangkan kepemilikan managerial, komisaris independen dan pertumbuhan perusahaan tidak berpengaruh terhadap penerimaan opini audit *going concern*.

*Key Words: Going concern opinion, corporate governance, financial distress, growth of the companies, audit prior opinion*