

**EFFECT MECHANISM OF GOOD CORPORATE GOVERNANCE,
FINANCIAL CONDITION, THE COMPANY SIZE OF AUDIT OPINION
GOING CONCERN**

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ABSTRACT

Financial statement audit opinion is one of the important considerations for investors in determining investment decisions. In a financial statement audit opinion was good (unqualified opinion), the auditor should be pointed out that the company's financial statements have been audited in accordance with the provisions of Financial Accounting Standards, and there is no material deviation that may affect making a decision. Auditor to issue an audit opinion Companies need to provide a statement regarding the company's ability to maintain the viability of their business.

This study aimed to examine the effect of good corporate governance mechanisms, financial condition and size of the company going concern audit opinion. Good corporate governance is represented by a variable managerial ownership, the proportion of independent board and audit committee size. The data used is secondary data obtained from the Financial Statements of Manufacturing Sub-Sector of Basic Industry and Chemical and obtained a sample of 20 manufacturing companies listed in Indonesia Stock Exchange in 2012-2014. The sampling technique used purposive sampling method. The method of analysis using logistic regression.

The results of this study indicate that managerial ownership, financial condition and size of the effect significant on the company's going concern audit opinion. Meanwhile, the proportion of independent board and audit committee size does not affect the going concern audit opinion.

Keywords: *going concern, managerial kepemilikan, the proportion of commissioners independently, the size of the audit committee, financial condition and size company.*

**PENGARUH MEKANISME *GOOD CORPORATE GOVERNANCE*,
KONDISI KEUANGAN, UKURAN PERUSAHAAN TERHADAP OPINI
AUDIT *GOING CONCERN***

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ABSTRAK

Opini audit laporan keuangan adalah salah satu pertimbangan yang penting bagi investor dalam menentukan keputusan berinvestasi. Dalam suatu opini audit laporan keuangan yang baik (*unqualified opinion*), auditor harus mengemukakan bahwa laporan keuangan perusahaan telah diaudit sesuai dengan ketentuan Standar Akuntansi Keuangan dan tidak ada penyimpangan yang material yang dapat mempengaruhi pengambilan suatu keputusan. Auditor dalam mengeluarkan opini audit suatu perusahaan perlu memberikan pernyataan mengenai kemampuan perusahaan dalam mempertahankan kelangsungan hidup usahanya.

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *good corporate governance*, kondisi keuangan dan ukuran perusahaan terhadap opini audit *going concern*. *Good corporate governance* diwakili dengan variabel kepemilikan manajerial, proporsi dewan komisaris independen, dan ukuran komite audit. Data yang digunakan adalah data sekunder yang diperoleh dari Laporan Keuangan Perusahaan Manufaktur Sub Sektor Industri Dasar dan Kimia dan diperoleh sampel sebanyak 20 perusahaan manufaktur yang listing di Bursa Efek Indonesia pada tahun 2012-2014. Teknik pengambilan sampel menggunakan metode *purposive sampling*. Metode analisis menggunakan metode regresi *logistic*.

Hasil penelitian ini menunjukkan bahwa kepemilikan manajerial, kondisi keuangan dan ukuran perusahaan berpengaruh signifikan terhadap opini audit *going concern*. Sedangkan, proporsi dewan komisaris independen dan ukuran komite audit tidak berpengaruh terhadap opini audit *going concern*.

Kata kunci : *going concern*, kepemilikan manajerial, proporsi dewan komisaris independen, ukuran komite audit, kondisi keuangan dan ukuran perusahaan.