

## **ABSTRACT**

*This study aims to determine the effect of Good Corporate Governance Mechanisms on Going Concern Opinion. The independent variables used in this study are measured using managerial ownership, institutional ownership, independent commissioners, the board of directors and the audit committee while the dependent variable is going concern opinion.*

*Going concern opinion is an opinion issued by the auditor because of his/her doubts about the business continuity of a company. An auditor considers several factors that can influence the issuance of going concern opinion. Therefore, this study aims to determine the effect of good corporate governance on the issuance of going concern opinion. This research uses quantitative - causal comparative method by taking information from secondary data through the Indonesia Stock Exchange official website. The study population included 43 mining companies listed on the Indonesia Stock Exchange from 2013 - 2017. Of the 43 companies, 14 samples were taken with 70 observations taken using the purposive sampling method. Hypothesis testing using the SPSS data processing program with logistic regression analysis.*

*The results showed that: managerial ownership had a positive and significant effect on going concern opinion, institutional ownership had a positive and not significant effect on going concern opinion, independent commissioners had a positive and not significant effect on going concern opinion, the board of directors had a negative and significant effect on going concern opinion and the frequency of audit committee meetings has a positive and not significant effect on going concern opinion*

**Key word** : opini going concern and good corporate governance.

UNIVERSITAS  
MERCU BUANA

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Mekanisme *Good Corporate Governance* terhadap Opini *Going Concern*. Variabel independen yang digunakan dalam penelitian ini yaitu yang diukur menggunakan kepemilikan manajerial, kepemilikan institusional, komisaris independen, dewan direksi dan komite audit sedangkan variabel dependennya adalah opini *going concern*.

Opini *going concern* merupakan sebuah opini yang dikeluarkan oleh auditor karena keraguan auditor akan kelangsungan usaha suatu perusahaan. Seorang auditor mempertimbangkan beberapa faktor yang dapat mempengaruhi pengungkapan opini *going concern*. Oleh karena itu, penelitian ini bertujuan untuk mengetahui pengaruh *good corporate governance* terhadap pengungkapan opini *going concern*. Penelitian ini menggunakan metode kuantitatif – kausal komparatif dengan mengambil informasi dari data sekunder melalui laman Bursa Efek Indonesia. Populasi penelitian meliputi 43 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2013 – 2017. Dari 43 perusahaan tersebut, diambil 14 sampel dengan jumlah observasi sebanyak 70 perusahaan menggunakan metode *purposive sampling*. Pengujian hipotesis menggunakan program SPSS pengolah data dengan analisis regresi logistic.

Hasil penelitian menunjukkan bahwa: kepemilikan manajerial berpengaruh positif dan signifikan terhadap opini *going concern*, kepemilikan institusional berpengaruh positif dan tidak signifikan terhadap opini *going concern*, komisaris independen berpengaruh positif dan tidak signifikan terhadap opini *going concern*, dewan direksi berpengaruh negatif dan signifikan terhadap opini *going concern* dan frekuensi rapat komite audit berpengaruh positif dan tidak signifikan terhadap opini *going concern*.

**Kata kunci:** *opini going concern* dan *good corporate governance*

UNIVERSITAS  
MERCU BUANA