

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *good corporate governance*, *leverage* dan kualitas audit terhadap opini audit *going concern*. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2016-2018.

Penelitian ini merupakan penelitian kuantitatif dengan cara menganalisis data sekunder. Teknik pengambilan sampel yang digunakan dalam penelitian ini menggunakan teknik *purposive sampling* yaitu teknik pengambilan data dengan menetapkan kriteria tertentu. Data yang digunakan adalah data sekunder melalui database Galeri Investasi Bursa Efek Indonesia (GIBEI). Jumlah sampel pada penelitian ini sebanyak 69 observasi pada 23 perusahaan dalam kurun waktu 3 tahun. Metode analisis yang digunakan dalam penelitian ini menggunakan analisis regresi logistik dengan alat bantu aplikasi SPSS (*Statistical Product and Services Solutions*) versi 23.0.

Hasil dari penelitian ini menunjukkan bahwa kepemilikan manajerial berpengaruh negatif terhadap opini audit *going concern*, *leverage* berpengaruh positif terhadap opini audit *going concern* dan kualitas audit berpengaruh positif terhadap opini audit *going concern*. Sedangkan kepemilikan institusional tidak berpengaruh terhadap opini audit *going concern*. Hasil penelitian ini telah mendukung semua hipotesis yang telah dirumuskan dalam penelitian ini.

Kata kunci: Kepemilikan institusional, kepemilikan manajerial, *leverage*, kualitas audit, opini audit *going concern*.

ABSTRACT

This research aimed to examine the effect of mechanism of Good Corporate Governance, leverage and audit quality on going concern audit opinion. While, the population was manufacturing companies which were listed on Indonesia Stock Exchange (IDX) during 2016-2018.

The research was quantitative. Moreover, the data were secondary in form of database of Investment Gallery of Indonesia Stock Exchange. Furthermore, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 23 companies as sample with 69 observations during 3 year. Additionally, the data analysis technique used logistics regression with SPSS (Statistical Product and Service Solution) 23.

The research result concluded managerial ownership had negative effect on going concern audit opinion. On the other hand, leverage had positive effect on going concern audit opinion. Likewise, audit quality had positive effect on going concern audit opinion. Meanwhile, institutional ownership did not affect going concern audit opinion. In brief, these result had supported all hypotheses which formulated in this research.

Keywords: Institutional Ownership, Managerial Ownership, Leverage, Audit Quality, Going concern Audit Opinion