

ABSTRACT

Going concern audit opinion is an audit opinion given by the auditor because of their doubts about the company in maintaining its company survival. Going concern audit opinion is an indication of a company that has the potential to experience bankruptcy in the future.

This study aims to analyze the effect of managerial ownership, firm size, and financial condition on going concern audit opinion. In addition, to determine the effect either simultaneously or partially between managerial ownership, company size, and financial conditions on the provision of going concern audit opinion.

The population in this sample is the consumer goods sector companies listed on the Indonesia Stock Exchange in 2017-2019. The analytical method used is descriptive statistical testing and logistic regression analysis using SPSS software. The sample selection technique used purposive sampling and obtained 21 consumer goods companies with a three-year study period, so that there were 61 samples studied.

The results showed that managerial ownership, firm size, and financial conditions simultaneously influence the provision of going concern audit opinion. Partially, financial conditions have a significant negative effect on giving going concern audit opinion. Managerial ownership and firm size do not have a significant effect on giving going concern audit opinion

Keywords: *managerial ownership, firm size, financial condition, going concern audit opinion*