

ABSTRACT

Going concern audit opinion is an opinion issued by the auditor regarding the ambiguity of business continuity or the company's survival due to improper conditions, the business entity is said to be in trouble or the existence of several factors. Going concern audit opinion can be used by users of financial statements to make decisions.

This study aims to determine the effect of the mechanism corporate governance, financial condition, and disclosure simultaneously and partially on audit opinions going concern on mining companies listed on the Indonesia Stock Exchange in 2015-2019. In the provisional hypothesis, partially disclosure have a positive influence on going concern audit opinion. On the other hand, managerial ownership, institutional ownership, independent board of commissioners, financial condition have a negative impact on audit opinion going concern.

The method in this study is a quantitative research method with the data taken is secondary. The population in this study are mining companies listed on the Indonesia Stock Exchange in 2015-2019. The sampling method used purposive sampling method and obtained 85 research samples during the 2015-2019 period. The analytical method used is logistic regression analysis using IBM SPSS 23 as a statistical and hypothesis test tool.

Based on the results of this study indicate that knowing the mechanism of corporate governance, financial condition, and disclosure simultaneously affect the audit opinion going concern. Partially, the variable of institutional ownership, the company's financial condition has a negative effect on the audit opinion going concern, while the managerial ownership variable, independent board of commissioners, disclosure has no effect on the audit opinion going concern.

This research is expected to provide insight into science related to accounting, especially in the field of auditing and going concern as well as study material in future research. Based on this research, further researchers are expected to be able to use other indicators besides these variables, in order to further expand further research.

Keywords: *going concern audit opinion, managerial ownership, institutional ownership, independent board of commissioners, company's financial condition, disclosure*