

ABSTRAKSI

Dalam menentukan keputusan untuk berinvestasi dan memberikan kredit terhadap suatu perusahaan, sangat penting bagi investor dan kreditor untuk mengetahui pengelolaan perusahaan berjalan sesuai dengan yang direncanakan atau arah kebijakan yang ditetapkan serta kondisi keuangan perusahaan terutama yang menyangkut kelangsungan usaha entitas tersebut. Opini audit atas laporan keuangan adalah salah satu pertimbangan yang penting bagi investor dan kreditor dalam menentukan keputusan berinvestasi dan memberikan fasilitas kredit. Untuk mengetahui dan menguji analisis pengaruh *Good Corporate Governance* dan Kondisi Keuangan terhadap Penerimaan Opini Audit *Going Concern*. Penelitian dilakukan pada lembaga perbankan yang terdaftar di Bursa efek Indonesia tahun 2010 – 2014. Sampel diambil menggunakan purposive sampling sebanyak 31 lembaga perbankan, beberapa kriteria yang diambil diantaranya, adalah *Auditee* sudah terdaftar di Bursa Efek Indonesia sebelum 1 Januari 2010, *Auditee* tidak keluar (delisting) di Bursa Efek Indonesia selama periode penelitian, dan menerbitkan laporan keuangan yang telah diaudit oleh auditor independen selama periode penelitian. Berdasarkan hasil analisis regresi logistik menunjukkan bahwa *Good Corporate Governance* dengan arah negatif signifikan terhadap penerimaan opini audit *going concern*. Sedangkan kondisi keuangan dengan arah negatif tidak signifikan terhadap penerimaan opini audit *going concern*.

Kata Kunci : *Good Corporate Governance*, Kondisi Keuangan, Opini Audit *Going Concern*.

ABSTRACT

In determining the decision to invest and providing credit for a company, it is important for investors and creditors to know the management of the company work as planned or the direction of policy which set and the financial condition of the company mainly covering about the going concern of that entity. The audit opinion of financial statements is one of the most important consideration to investors and creditor in determine various invest and facilitate credit. To review and test analysis influence corporate governance and financial stability of the audit opinion going concern. The research was done on banking institutions listed on the indonesia stock exchange 2010 - 2014 . Sample is taken using purposive sampling as many as 31 banking institutions. The criterias are auditee have enrolled in the indonesia stock exchange before 1 january 2010 auditee not out (delisting) in the indonesia stock exchange during the period of research, and publishes a financial report have been audited by independent auditor over a period of research. Based on the results of logistic regression analysis show that the good corporate governance with the direction of significant negative opinion against acceptance audits going concern .While financial condition with negative direction not significantly to acceptance of an audit opinion going concern.

Keywords: corporate governance , financial condition , audit opinion going concern