



The Determinants of Going Concern Audit Opinion (An Empirical Study on Non-Bank Financial Institutions Listed in Indonesian Stock Exchange 2008-2014)

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Keywords

Going concern audit, bankruptcy, auditor, corporate governance mechanisms

Jel Classification

M41, M42.

Abstract

This study aims at empirically examining the influences of bankruptcy prediction score, institutional ownership, managerial ownership, independent commissioner, and board meeting on the going concern audit opinion for the period 2008-2014. By using purposive sampling technique, data were gathered from annual audited financial reports of 11 companies that were taken as research sample. All of the reports were published by Indonesia Stock Exchange from 2008 to 2014. Based on the logistic regression model, the study found that the bankruptcy prediction of Altman Z-Score has a significant influence on the release of going concern audit opinion by the auditor. Meanwhile, the other independent variables showed insignificant influences toward the going concern audit opinion for non-bank financial institutions listed in Indonesia Stock Exchange.