

## **ABSTRACT**

*This study aims to examine the influence corporate governance mechanisms, audit quality, and audit lag. Independent variables used in this study is the proportion independent board, managerial ownership, institutional ownership, audit quality, and audit lag, while the dependent variable is a going concern audit opinion.*

*The population in this study is manufacturing companies listed on the Indonesia Stock Exchange in 2010-2013. Sampling was done by purposive sampling method. Based on purposive sampling method, samples obtained by 15 companies to 4 years of observation. The method of analysis used to test the effect of independent variables on the dependent variable is the logistic regression.*

*The results of this research indicate that proportion of independent board commissioners and audit quality insignificantly influence to the going concern audit opinion issue; while proportion of managerial owner and institutional owner and audit lag has negative and significant influence to the going concern audit opinion issue.*

***Keywords : Independent Board, Managerial Ownership, Institutional Ownership, Audit Quality, Audit Lag, and Going Concern Audit Opinion***