

## ABSTRACT

*Good corporate governance mechanism is a concept that is based on agency theory, is expected to minimize agency problems between principals and agents. Implementation of good corporate governance mechanism is expected to increase the function of monitoring corporate decisions that will be increase performance and maintain the going concern of the entity. At this time, the auditor began his responsibilities are required to disclose information that isn't limited to things that are revealed in the financial statements, but also must disclosure information such as the existence and continuity of the entity. Auditors are expected to not only examine the financial statements or detect fraud, but also able to predict and assess the ability of companies in the hold of his life*

*This research aims to examine the influence of corporate factors, audit quality and corporate governance mechanisms on acceptance of going-concern audit opinion. The samples of this research are manufacturing company that listed in Indonesia Stock Exchange in the period 2007-2009. Population of this research is 146 companies. Research sample amounts to 16 companies selected with purpose sampling method, with observation period of 3 years. The method that been used to analyses the correlation between variable are logistic regression method.*

*The results showed that companies have financial distress less likely to receive going-concern audit opinion. Companies that in the previous year receive a going concern audit opinion indicates there is a problem of continuity entity in the future so that the less likely to receive going concern audit opinion in the next year. The existence of a larger independent commissioner is able to provide better monitoring. This research provides evidence that financial distress and audit opinion the previous year have the positive correlation and significantly on acceptance of going concern audit opinion, independent commissioners have the negative correlation and significantly on acceptance of going concern audit opinion. But, the debt default, audit quality, institutional ownership, managerial ownership and audit committee have no relation with the acceptance of going concern.*

*Keywords: going concern, the company factor, audit quality, corporate governance mechanism*