

ABSTRACT

Going concern audit opinion is an audit opinion by the auditors of the company in question its survival. The existence of is going concern audit opinion caused by several factors that disrupt the company's business continuity audit opinion going concern appears as a warning to users of financial statements and is used by them as a decision-making consideration.

The purpose of this study is to determine the effect of financial risk, business strategy, and mechanisms corporate governance simultaneously and partially on going concern audit opinions (empirical studies on infrastructure, utility and transportation companies listed on the Indonesia Stock Exchange for the 2015-2019 period).

The method used is quantitative with secondary data. The population in this study are infrastructure, utility and transportation companies that listed on the Indonesia Stock Exchange for the 2015-2019 period, the sample was taken using purposive sampling method and obtained as many as 220 samples for five years. The analytical method used is logistic regression analysis using IBM SPSS 23 as a statistical and hypothesis test tool.

The results of this study show that simultaneously the variables of financial risk, business strategy, and mechanisms corporate governance have an effect to the going concern audit opinion. Partial financial risk positive effect on going concern audit opinion, and business strategy negative effect on going concern audit opinion. Meanwhile, the mechanism corporate governance does not affect the going concern audit opinion.

Suggestions for the next writer, to add different variables outside the research and expand the object of research. For companies, the results of this study can be used as evaluation material. For investors, the results of this study can be used as information for making investment decisions.

Keywords: *Business Strategy, Financial Risk, Going Concern Audit Opinion, Mechanism corporate governance*