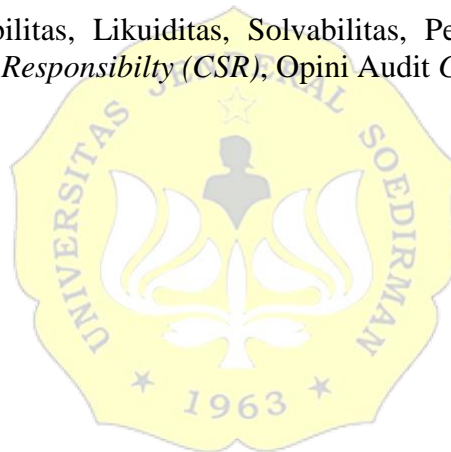


RINGKASAN

Penelitian ini bertujuan untuk mendapatkan bukti empiris mengenai pengaruh profitabilitas, likuiditas, solvabilitas dan pengungkapan *corporate social responsibility (csr)* terhadap opini audit *going concern*. Populasi penelitian adalah perusahaan pertambangan dan agrikultur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2019. Sampel penelitian berjumlah 15 perusahaan yang diperoleh melalui teknik pengambilan sampel *purposive sampling*. Teknik analisis data yang digunakan adalah regresi logistik yang diolah menggunakan *IBM SPSS 25*.

Hasil penelitian menunjukkan bahwa (1) Profitabilitas tidak berpengaruh terhadap opini audit *going concern*, (2) Likuiditas berpengaruh negatif terhadap opini audit *going concern*, (3) Solvabilitas tidak berpengaruh terhadap opini audit *going concern*, (4) Pengungkapan *Corporate Social Responsibility (CSR)* tidak berpengaruh terhadap opini audit *going concern*.

Kata Kunci: Profitabilitas, Likuiditas, Solvabilitas, Pengungkapan *Corporate Social Responsibility (CSR)*, Opini Audit *Going Concern*



SUMMARY

This study aims to determine the effect of profitability, liquidity, solvability and corporate social responsibility disclosure (csr) toward going concern audit opinion. The population in this study are mining and agriculture companies listed on the Indonesia Stock Exchange (BEI) for the 2017-2019 period. There is a sample of 15 companies obtained by using purposive sampling technique. The data analysis technique used in this research is IBM SPSS 25.

The results of this research show that (1) profitability has no effect on going concern audit opinion, (2) liquidity has negative effect on going concern audit opinion, (3) solvability has no effect on going concern audit opinion, (4) corporate social responsibility disclosure (csr) has no effect on going concern audit opinion.

Keyword :Profitability, Liquidity, Solvability, Corporate Social Responsibility Disclosure (CSR), Going Concern Audit Opinion.

