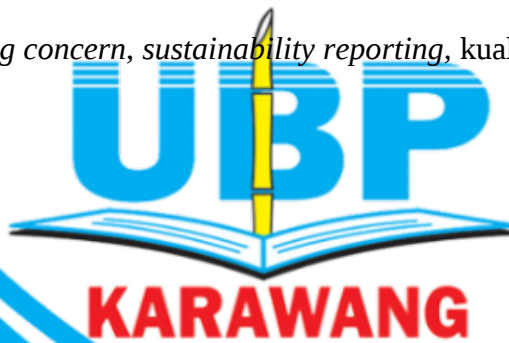


ABSTRAK

Opini *going concern* merupakan sebuah opini audit yang diberikan kepada perusahaan karena terdapat keraguan auditor atas kelangsungan usaha. Penelitian ini bertujuan untuk menguji pengaruh pengungkapan aspek ekonomi, lingkungan, dan sosial pada *sustainability reporting*, dan kualitas auditor terhadap pengungkapan opini audit *going concern*. Objek penelitian yang digunakan dalam penelitian adalah perusahaan sub sektor pakaian dan barang mewah yang terdaftar di Bursa Efek Indonesia tahun 2020-2022. Mengumpulkan data penelitian menggunakan metode kuantitatif dari data sekunder yang disediakan oleh laman Bursa Efek Indonesia. Populasi penelitian berjumlah 22 perusahaan termasuk sampel penelitian berjumlah 16 perusahaan yang dipilih dengan metode *purposive sampling*, dengan observasi data untuk tiga tahun. Untuk menguji hipotesis penelitian digunakan uji regresi logistik. Hasil penelitian menunjukkan bahwa, variabel *sustainability reporting* aspek ekonomi, lingkungan, dan sosial serta variabel kualitas auditor yang diproksikan dengan reputasi KAP secara parsial maupun simultan tidak memiliki pengaruh terhadap pengungkapan opini audit *going concern*.

Kata kunci: Opini audit *going concern*, *sustainability reporting*, kualitas auditor



ABSTRACT

Going concern opinion is an audit opinion given to the company because auditor's doubt about going concern of an entity. Auditors consider several factors that affect the disclosure of going concern audit opinion. This research aims to examine the influence of disclosure of economic, environmental, and social aspects on sustainability reporting, and auditor quality on going concern audit opinion disclosure. The research object used in the study is a sub-sector apparel and luxury goods company listed in Indonesia Stock Exchange in the period 2020-2022. This research based on quantitative methods from secondary data provided by the Indonesia Stock Exchange website. The research population amounted to 22 companies including a research sample of 16 companies selected by purposive sampling method, with data observations for three years. To test the research hypothesis, logistic regression test was used. The results of study are, sustainability reporting variables in economic, environmental, and social aspects as well as auditor quality variables were proxied by KAP reputation partially or simultaneously has no influence on the disclosure of the going concern audit opinion disclosure.

Keywords: going concern opinion, sustainability reporting, auditor quality

