ABSTRAK

Fakultas Ekonomi dan Bisnis

Program Studi S-1 Akuntansi

2026

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Pengaruh Kinerja Keuangan dan *Corporate Social Rensposibility* (CSR) Terhadap *Opini Going concern* Dari Sudut Pandang Islam (Studi Empiris Pada Perusahaan BUMN Sektor Infrastruktur Periode 2019-2024)

114 Halaman + xiii Halaman + 13 Tabel + 1 Gambar dan 10 Halaman

Uraian Abstrak

Tujuan Penelitian ini untuk mengetahui Pengaruh Kinerja Keuangan dan *Corporate Social Rensposibility* (CSR) terhadap Opini *Going Concern* Serta Tinjauannya Dari Sudut Pandang Islam. Teknik penentuan sampel yang digunakan adalah sampel jenuh. Sampel penelitinian ini sejumlah 9 perusahaan pada Pada Perusahaan BUMN Sektor Infrastruktur Periode 2019-2024. Pengumpulan data melalui teknik dokumentasi. Pengujian analisis data mengunakan software aplikasi SPSS Ver. 26.0. Analisis dalam penelitian ini menggunakan analisis regresi logistik. Hasil penelitian menunjukkan bahwa variabel *Return on Asset* (ROA), *Debt to Asset Ratio* (DAR), *Corporate Social Responsibility* (CSR) berpengaruh *terhadap Opini Going Concern*. Sedangkan variabel *Current Ratio* (CR) tidak berpengaruh terhadap *Opini Going Concern.* Ditinjau dari sudut pandang Islam, *Current Ratio* (CR), *Return on Asset* (ROA), *Debt to Asset Ratio* (DAR), *Corporate Social Responsibility* (CSR) dan *Opini Going Concern* sudah memenuhi syariat sebagaimana telah dijelaskan dalam Al-Qur'an dan Hadits.

Kata Kunci : Pengaruh Kinerja Keuangan dan *Corporate Social Responsibility Social* (CSR) terhadap Opini *Going Concern*.

ABSTRACT

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S-1 Accounting Study Program

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The Effect of Financial Performance and Corporate Social Responsibility (CSR) on Going Concern Audit Opinions from an Islamic Perspective (An Empirical Study of State-Owned Enterprises in the Infrastructure Sector for the 2019–2024 Period)
114 Pages + xiii Pages + 13 Tables + 1 Images and 10 Attachments

Abstract Description

The purpose of this study is to determine the influence of financial performance and corporate social responsibility (CSR) on the opinion of going concern and its review from an Islamic perspective. The sampling technique used is a saturated sample. The sample of this study was 9 companies in the State-Owned Enterprises (BUMN) Infrastructure Sector for the period 2019-2024. Data collection through documentation techniques. Data analysis testing used SPSS application software Ver. 26.0. The analysis in this study used logistic regression analysis. The results show that the variables Return on Assets (ROA), Debt to Asset Ratio (DAR), Corporate Social Responsibility (CSR) influence the opinion of going concern. While the variable Current Ratio (CR) does not affect the opinion of going concern. Viewed from an Islamic perspective, Current Ratio (CR), Return on Assets (ROA), Debt to Asset Ratio (DAR), Corporate Social Responsibility (CSR) and Opinion of Going Concern have fulfilled the sharia as explained in the Qur'an and Hadith.

dalam Al-Qur’an dan Hadits

Keywords : The Effect of Financial Performance and Corporate Social Responsibility (CSR) on Going Concern Opinion.