

THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AND FINANCIAL PERFORMANCE ON GOING CONCERN (STUDY OF PHARMACEUTICAL COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2019-2021)

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Abstract: This study aims to examine and analyze the influence of corporate social responsibility disclosure and financial performance on going concerns. The population of this research is 10 Pharmaceutical Companies Listed on the Indonesia Stock Exchange. This research method uses purposive sampling with a total of 10 companies in 2019 – 2021. The data analysis technique in this research uses SPSS. The test results show that all tested variables are influenced by other variables and are partially significant. Increased disclosure of good Corporate Social Responsibility and growing financial performance will ensure business continuity (Going Concern) in a company (In this case, pharmaceutical companies in Indonesia). The influence of corporate social responsibility disclosure is very important for external stakeholders, such as investors and creditors, to assess the creditworthiness of a company, while the effect of financial performance on going concern benefits internal stakeholders, such as managers, in formulating strategies to face future problems.

Keywords: Corporate Social Responsibility, Financial Performance, Going Concern, Pharmaceutical Companies
