

## ABSTRACT

*In facing extraordinary situations like the Covid-19 pandemic, the issue of going concern has become a serious problem for numerous companies. One of these is the financial performance of the Indonesian banking industry, which is suspected to have been impacted by the Covid-19 pandemic. The purpose of this study is to analyze the factors that influence going concern before and during Covid-19 on banking companies listed on the Indonesia Stock Exchange in the years 2017-2021.*

*This study adopts a quantitative research approach. Secondary data were collected from [www.idx.co.id](http://www.idx.co.id) and company websites. The analysis method utilized is logistic regression analysis using the SPSS 26 for Mac software. The research population comprises banking companies listed on the Indonesia Stock Exchange during the period 2017-2021. The research sample was determined through purposive judgment sampling, resulting in a total of 135 data points that could be processed.*

*The findings of this research indicate that solvency has an impact on the opinion of the going concern audit, and there is a difference in the influence on the going concern audit opinion between before and during Covid-19. However, the variables of profitability, liquidity, and debt default do not significantly affect the issuance of the going concern audit opinion, and there is no difference in the influence on the going concern audit opinion between before and during Covid-19.*

*Keywords: Going Concern Audit Opinion, Profitability, Solvency, Liquidity, Debt Default*