

# The Effect of Corporate Social Responsibility and Higher Academic Education Expert on Audit Opinion in Light of The Company Profile Perspective

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**Abstract:** Audit of operational standards on how to evaluate social programs is a hotly debated topic and also higher academic education. The role of expert audit opinion is becoming increasingly important in terms of supporting a company's reputation. This study aims to determine the effect of corporate social performance and higher academic education on audit opinion. This study used the cost of corporate social responsibility to determine the corporate social performance. The audit opinion assessed in this paper was a going concern audit opinion. The companies referred to in this study were high-profile, low-profile companies, State-Owned Enterprises (SOEs), and Privately-Owned Enterprises (POEs). This study examined 583 observation-years of companies listed on the Indonesia Stock Exchange for the 2016-2018 period. This study found that there was a negative effect of social performance on going-concern audit opinion. The finding showed that the auditors had doubts about the viability of the business of the company with low social performance. This evidence was found in high-profile and low-profile companies, State-Owned Enterprises (SOEs), as well as Privately-Owned Enterprises (POEs). High-profile and low-profile companies, SOEs, and POEs are expected to always strive to increase social and environmental awareness. Superior social performance is usually associated with lower regulatory risks, litigation, and external reputation for both the client company and the auditor. Superior social performance also signified ethical and responsible management. On the other hand, higher academic education also played a significant and positive role with the audit opinion. This study provides evidence regarding the effect of social performance on the assessment of audit risk to decide the audit opinion to be determined by the auditor.

**Keyword:** higher academic education, corporate social performance, expert audit opinion.