

ABSTRACT

This study aims to obtain empirical evidence of KAP Size, Audit Opinion, Management Change, Financial Distress, Audit Tenure, and Audit Delay on Auditor Switching. This research was conducted on manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange for the 2017-2019 period. This type of research is quantitative research. The sample in this study was obtained using purposive sampling method and based on predetermined criteria, a sample of 41 companies was obtained. The data analysis technique used is descriptive statistics and logistic regression analysis.

Based on the results of the model feasibility test, it shows that the resulting regression model is good (fit) and can be used for further analysis. Based on the results of the Hosmer and Lemeshow test, it showed that the data matched the observations and could be used for further analysis. Based on the results of the coefficient of determination test, it shows that the independent variable is able to explain the variation of the dependent variable Auditor Switching by 20.4%, while the rest is explained by other factors outside of this study. Based on the results of hypothesis testing, it shows that Audit Tenure has an effect on Auditor Switching, while KAP Size, Audit Opinion, Management Change, Financial Distress, and Audit Delay have no effect on Auditor Switching.

Keywords : KAP Size, Audite Opinion, Management Change, Financial Distress, Audite Tenure, Audite Delay, and Auditor Switching.

ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris Ukuran KAP, Opini Audit, Pergantian Manajemen, *Financial Distress*, *Audit Tenure*, dan *Audit Delay* terhadap *Auditor Switching*. Penelitian ini dilakukan pada perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2017-2019. Jenis Penelitian ini adalah penelitian kuantitatif. Sampel pada penelitian ini diperoleh dengan menggunakan metode *purposive sampling* dan berdasarkan kriteria yang telah ditentukan diperoleh sampel sebanyak 41 perusahaan. Teknik analisis data yang digunakan adalah statistik deskriptif dan analisis regresi logistik.

Berdasarkan hasil uji kelayakan model menunjukkan bahwa model regresi yang dihasilkan baik (fit) dan dapat digunakan untuk analisis selanjutnya. Berdasarkan hasil uji *hosmer and lemeshow test* menunjukkan bahwa data cocok dengan observasinya dan dapat digunakan untuk analisis selanjutnya. Berdasarkan hasil uji koefisien determinasi menunjukkan bahwa variabel independen mampu menjelaskan variasi dari variabel dependen *Auditor Switching* sebesar 20,4%, sedangkan sisanya dijelaskan oleh faktor-faktor lain diluar penelitian ini. Berdasarkan hasil pengujian hipotesis menunjukkan bahwa *Audit Tenure* berpengaruh terhadap *Auditor Switching*, sedangkan Ukuran KAP, Opini Audit, Pergantian Manajemen, *Financial Distress*, dan *Audit Delay* tidak berpengaruh terhadap *Auditor Switching*.

Kata Kunci : Ukuran KAP, Opini Audit, Pergantian Manajemen, *Financial Distress*, *Audit Tenure*, *Audit Delay*, dan *Auditor Switching*.