

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh ukuran perusahaan klien, opini audit, *financial distress*, pergantian manajemen dan ukuran KAP terhadap *auditor switching*. Jenis penelitian ini adalah penelitian kuantitatif. Metode analisis data yang digunakan dalam penelitian ini analisis regresi logistik. Berdasarkan metode *purposive sampling* untuk menentukan sampel diperoleh sampel 83 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013-2017 sesuai dengan kriteria yang telah ditentukan, sehingga total keseluruhan sampel berjumlah 415. Hasil uji menilai kelayakan model regresi menunjukkan bahwa secara bersama-sama variabel independen ukuran perusahaan klien, opini audit, *financial distress*, pergantian manajemen dan ukuran KAP berpengaruh terhadap variabel dependen (*auditor switching*). Hasil uji hipotesis (uji z statistik) menunjukkan bahwa variabel ukuran perusahaan klien dan *financial distress* berpengaruh terhadap *auditor switching*, sedangkan variabel opini audit, pergantian manajemen, dan ukuran KAP tidak berpengaruh terhadap *auditor switching*. Hasil uji koefisien determinasi menunjukkan bahwa 2,72 % variabel dependen *auditor switching* dapat dipengaruhi oleh variabel independen ukuran perusahaan klien, opini audit, *financial distress*, pergantian manajemen dan ukuran KAP, sedangkan sisanya 97,28 % di pengaruhi oleh variabel lain yang tidak digunakan dalam penelitian ini.

Kata Kunci : Ukuran Perusahaan Klien, Opini Audit, *Financial Distress*, Pergantian Manajemen, Ukuran KAP, *Auditor Switching*.

ABSTRACT

This study aims to determine the effect of client company size, audit opinion, financial distress, management change and KAP measure on auditor switching. This type of research is quantitative research. The data analysis method used in this study is logistic regression analysis. Based on the purposive sampling method to determine the sample obtained a sample of 83 manufacturing companies listed on the Indonesia Stock Exchange in the period 2013-2017 according to predetermined criteria, so that the total sample totaled 415. The test results assessing the feasibility of the regression model indicate that together the independent variables the size of the client company, audit opinion, financial distress, management change and the size of the accounting firm influence the dependent variable (switching auditor). The results of the hypothesis test (statistical z test) show that the variable size of the client company and financial distress have effect on auditor switching, while the audit opinion variable, management change, and KAP size have no effect on the auditor switching. The test results of the coefficient of determination show that 2.72% of the auditor switching dependent variable can be influenced by the independent variable size of the client company, audit opinion, financial distress, change of management and KAP size, while the remaining 97.28% is influenced by other variables not used in this research.

Keywords : Client Company Size, Audit Opinion, Financial Distress, Management Change, KAP Size, Auditor Switching.