

ABSTRAK

PENGARUH *AUDIT TENURE*, OPINI AUDIT, *FINANCIAL DISTRESS*, UKURAN PERUSAHAAN, DAN UKURAN KAP TERHADAP *AUDITOR SWITCHING* PADA PERUSAHAAN BUMN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2016-2020

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Tujuan penelitian ini yaitu untuk mengetahui pengaruh *audit tenure*, opini audit, *financial distress*, ukuran perusahaan, dan ukuran KAP terhadap *auditor switching*. Populasi penelitian ini sebanyak 27 perusahaan BUMN yang terdaftar di BEI. Metode pengambilan sampel menggunakan *purposive sampling*, sehingga diperoleh 24 perusahaan sampel selama 5 tahun pengamatan (2016-2020) dengan 120 unit analisis. Data penelitian diperoleh dari laporan tahunan perusahaan melalui situs resmi Bursa Efek Indonesia. Metode analisis data menggunakan metode analisis statistik deskriptif dan analisis regresi logistik.

Hasil penelitian ini menunjukkan bahwa *financial distress* dan ukuran KAP berpengaruh positif dan signifikan terhadap *auditor switching*, ukuran perusahaan berpengaruh negatif dan signifikan terhadap *auditor switching*, sedangkan *audit tenure* dan opini audit secara parsial berpengaruh negatif dan tidak signifikan terhadap *auditor switching*.

Kata Kunci: *Auditor switching*, *audit tenure*, opini audit, *financial distress*, ukuran perusahaan, ukuran KAP.

ABSTRACT

THE INFLUENCE OF AUDIT TENURE, AUDIT OPINION, FINANCIAL DISTRESS, COMPANY SIZE, AND KAP SIZE TOWARDS AUDITOR SWITCHING ON BUMN COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2016-2020

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The purpose of this research is to determine the influence of audit tenure, audit opinion, financial distress, company size, and KAP size towards auditor switching. The population of this research is 27 state-owned enterprises listed on the IDX. The sampling method uses purposive sampling, so that 24 sample companies were obtained during 5 years of observation (2016-2020) with 120 observation data.

The research data is obtained from the company's annual report through the official website of the Indonesia Stock Exchange. Data analysis methods use descriptive statistical analysis methods and logistic regression analysis. The results of this study showed that financial distress and KAP size have a positive and significant effect to auditor switching, company size have a negative and significant effect to auditor switching, while audit tenure and audit opinion partially have a negative and insignificant effect to auditor switching.

Keywords: Auditor Switching, Audit Tenure, Audit Opinion, Financial Distress, Company Size, KAP Size.