

**ANALYSIS OF FINANCIAL DISTRESS, GOING CONCERN OPINION
MANAGEMENT CHANGES ON VOLUNTARY AUDITOR SWITCHING**

By

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Abstract

This study was conducted to examine the effect of financial distress, going concern opinion and management changes variables on voluntary auditor switching at manufacturing companies in 2014-2016 period. The population in this study are 147 manufacturing companies. The sample obtained in the research by using purposive sampling method amounted to 47 by using criteria that is manufacturing company which still listing in Indonesia Stock Exchange, Company present complete information in financial report, Financial report presented in rupiah and dollar, Company that change KAP voluntary Manufacturing sector listed on BEI. Analytical techniques used were logistic regression including test of overall fit test model, test of coefficient of determination, hosmer test and lemeshow's goodness of fit test, partial test and hypothesis test using t-statistic with probability level 5%. The result of this research shows that financial distress, going concern opinion and management changes have no significant effect on voluntary auditor switching. The authors suggest to the auditor and other readers to consider other factors that affect the voluntary auditor switching.

Keywords: financial distress, going concern opinion, management changes and voluntary auditor switching

ANALISIS *FINANCIAL DISTRESS*, *GOING CONCERN OPINION* *MANAGEMENT CHANGES* TERHADAP *VOLUNTARY AUDITOR* *SWITCHING*

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel *financial distress*, *going concern opinion* serta *management changes* terhadap *voluntary auditor switching* pada perusahaan manufaktur periode 2014-2016. Populasi dalam penelitian ini sejumlah 147 perusahaan manufaktur. Sampel yang diperoleh dalam penelitian dengan menggunakan metode *purposive sampling* berjumlah 47 dengan menggunakan kriteria yaitu perusahaan manufaktur yang masih listing di Bursa Efek Indonesia, Perusahaan menyajikan informasi yang lengkap pada laporan keuangan, Laporan keuangan disajikan dalam mata uang rupiah dan dollar, Perusahaan yang mengganti KAP secara sukarela sektor Manufaktur yang terdaftar di BEI. Teknik analisis yang digunakan adalah regresi logistik meliputi uji *overall model fit test*, uji koefisien determinasi, uji *hosmer and lemeshow's goodness of fit test*, uji parsial dan uji hipotesis menggunakan t-statistik dengan tingkat probabilitas 5%. Hasil penelitian ini menunjukkan bahwa *financial distress*, *going concern opinion* serta *management changes* tidak berpengaruh signifikan terhadap *voluntary auditor switching*. Penulis menyarankan kepada auditor dan pembaca lainnya memperhatikan factor lainnya yang mempengaruhi *voluntary auditor switching*.

Kata Kunci: *financial distress*, *going concern opinion*, *management changes* dan *voluntary auditor switching*