

The Effect of Audit Committee, Audit Delay, and Audit Fee on Auditor Switching

By Sarah Monica

Abstract

The purpose of this study is to examine the effect of the audit committee, audit delay, and audit fee on auditor switching. Purposive sampling is the procedure utilized to acquire samples. With a total sample of 220 data, this study included 44 companies in consumer non-cyclicals sector that were listed on the Indonesia Stock Exchange (IDX) in 2016 - 2020. The data analysis technique used is logistic regression analysis with a 5% significance level and data testing with SPSS software. According to the findings of this study, (1) audit committee has no effect on auditor switching; (2) audit delay has no effect on auditor switching; and (3) audit fee has a significant negative effect on auditor switching.

Keywords: audit committee, audit delay, audit fee, and auditor switching

Pengaruh Komite Audit, *Audit Delay*, dan *Audit Fee* terhadap *Auditor Switching*

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh komite audit, *audit delay*, dan *audit fee* terhadap *auditor switching*. Metode yang digunakan untuk pengumpulan sampel ialah metode *purposive sampling*. Sampel pada penelitian ini berjumlah 44 perusahaan sektor barang konsumen primer yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2016-2020 dengan total sampel sebanyak 220 data. Teknik analisis data yang digunakan ialah analisis regresi logistik dengan tingkat signifikansi 5% dan pengujian data menggunakan *software SPSS*. Hasil dalam penelitian ini menunjukkan bahwa, (1) Komite audit tidak berpengaruh terhadap *auditor switching*; (2) *Audit delay* tidak berpengaruh terhadap *auditor switching*; dan (3) *Audit fee* berpengaruh negatif signifikan terhadap *auditor switching*.

Kata Kunci: komite audit, *audit delay*, *audit fee*, dan *auditor switching*