

Factors Affecting Auditor Switching With Financial Distress As Moderation Variabel

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Abstract

This study aims to analyze and determine empirically related factors that affect auditor switching with financial distress as a moderating variabel in infrastructure and transportation & logistics sector companies on the Indonesia Stock Exchange for the period 2017-2021. This research is included in quantitative research. This study uses secondary data in the form of financial statements and annual reports of the company. the sample in this study was as many as 41 companies. Hypothesis testing in this study using logistic regression analysis with Moderated Regression Analysis on Stata v.17 with a significance level of 5% (0.05). The results obtained in this study indicate that audit opinion and management change partially positive effect on auditor switching, audit delay and audit fee does not have a positive effect on auditor switching. Financial distress strengthens the relationship between audit delay and auditor switching, financial distress cannot moderate the relationship between audit opinion and auditor switching, financial distress cannot moderate the relationship between management change and auditor switching, financial distress cannot moderate the relationship between audit fee and auditor switching.

Keywords: *auditor switching, audit opinion, audit delay, management change, audit fee, financial distress*

Faktor-Faktor Yang Mempengaruhi *Auditor Switching* Dengan *Financial Distress* Sebagai Variabel Moderasi

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Abstrak

Penelitian ini bertujuan untuk menganalisis dan mengetahui secara empiris terkait faktor-faktor yang mempengaruhi *auditor switching* dengan *financial distress* sebagai variabel moderasi pada perusahaan sektor infrastruktur dan transportasi & logistic di Bursa Efek Indonesia periode tahun 2017-2021. Penelitian ini termasuk ke dalam penelitian kuantitatif. Penelitian ini menggunakan data sekunder berupa laporan keuangan dan laporan tahunan perusahaan. sampel pada penelitian ini adalah sebanyak 41 perusahaan. Pengujian hipotesis dalam penelitian ini menggunakan Analisis Regresi Logistik dengan *Moderated Regression Analysis* pada Stata v.17 dengan tingkat signifikansi 5% (0,05). Hasil yang didapatkan dalam penelitian ini menunjukkan bahwa opini audit dan *management change* secara parsial berpengaruh positif terhadap *auditor switching*, *audit delay* dan *audit fee* tidak berpengaruh positif terhadap *auditor switching*. *Financial distress* memperkuat hubungan *audit delay* terhadap *auditor switching*, *financial distress* tidak dapat memoderasi hubungan antara opini audit terhadap *auditor switching*, *financial distress* tidak dapat memoderasi hubungan antara *management change* terhadap *auditor switching*, *financial distress* tidak dapat memoderasi hubungan antara *audit fee* terhadap *auditor switching*.

Kata Kunci: *auditor switching*, opini audit, *audit delay*, *management change*, *audit fee*, *financial distress*