

# **Pengaruh Kesulitan Keuangan, Pergantian Manajemen dan Opini Audit Terhadap *Auditor Switching***

Oleh

**Nourmalita Hasty P.**

## **Abstrak**

Penelitian ini dilakukan untuk menguji pengaruh variabel Kesulitan Keuangan, Pergantian Manajemen dan Opini Audit terhadap *Auditor Switching* pada perusahaan manufaktur di *Indonesia Stock Exchange* periode 2013-2016. Populasi dalam penelitian ini sejumlah 48 sampel perusahaan manufaktur yang terdapat di *Indonesia Stock Exchange* periode 2013-2016 dengan metode *purposive sampling*. Data diperoleh dari laporan keuangan perusahaan yang telah di publikasi. Teknik analisis yang di gunakan adalah regresi logistik dan uji hipotesis. Hasil penelitian menunjukkan bahwa (1) Kesulitan Keuangan tidak berpengaruh signifikan terhadap *Auditor Switching*, (2) Pergantian Manajemen tidak berpengaruh signifikan terhadap *Auditor Switching*, (3) Opini Audit berpengaruh signifikan terhadap *Auditor Switching*. Keterbatasan penelitian ini Berdasarkan data yang diperoleh dari sumbernya menunjukkan bahwa masih banyak data yang kurang lengkap sehingga semakin memperkecil sampel penelitian. Penelitian ini menyarankan kepada kantor akuntan publik dengan memberikan acuan untuk mengetahui faktor-faktor yang dapat mempengaruhi *auditor switching*.

**Kata kunci** : Kesulitan Keuangan, Pergantian Manajemen, Opini Audit dan *Auditor Switching*

# **The Influence of Financial Difficulty, Change of Management and Audit Opinion to the Switching Auditor**

*By*

**Nourmalita Hasty P.**

## ***Abstract***

*This research was conducted to examine the influence of variable of Financial Distress, Change of Management and Audit Opinion to Auditor Switching at manufacturing company in Indonesia Stock Exchange period 2013-2016. The population in this research are 48 samples of manufacturing companies in Indonesia Stock Exchange period 2013-2016 with purposive sampling method. Data obtained from the financial statements of companies that have been in the publication. Analytical techniques used are logistic regression and hypothesis testing. The result of the research shows that (1) Financial Distress has no significant effect on Switching Auditor, (2) Change of Management has no significant effect to Switching Auditor, (3) Audit Opinion has significant effect to Switching Auditor. Limitations of this study Based on data obtained from the source indicates that there is still a lot of data that is incomplete, thus further minimizing the sample research. This research suggests to the public accounting firm by providing a reference to know the factors that may affect the switching auditor.*

***Keywords:*** *Financial Distress, Change of Management, Audit Opinion and Auditor Switching.*