

ABSTRAK

Tantri Utari Sangadji, 2021. Pengaruh *Management Change*, *Financial Distress*, Ukuran Perusahaan, Opini Audit, *Company Growth* dan *Audit Fee* terhadap *Auditor Switching*. Ketua komisi : Rinto Syahdan, Anggota Komisi : Nurdin.

Tujuan penelitian ini adalah: Untuk menganalisis *Management Change*, *Financial Distress*, Ukuran Perusahaan, *Opini Audit*, *Company Growth*, dan *Audit Fee* berpengaruh terhadap *Auditor Switching*. Populasi dalam penelitian ini adalah seluruh perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016-2020. Sampel dalam penelitian adalah sebanyak 454 yang diambil menggunakan teknik *purposive sampling*. Alat uji yang digunakan adalah analisis regresi logistik (*Logistic Regression*) dengan menggunakan EVIEWS 10 sebagai alat uji statistik.

Hasil penelitian ini menunjukkan bahwa: Opini Audit berpengaruh terhadap *Auditor Switching*. Sedangkan *Management Change*, *Financial Distress*, Ukuran Perusahaan, *Company Growth*, dan *Audit Fee* tidak berpengaruh terhadap *Auditor Switching*.

Kata Kunci : *Auditor Switching*, *Management Change*, *Financial Distress*, Ukuran Perusahaan, Opini Audit, *Company Growth* dan *Audit fee*.

ABSTRACT

Tantri Utari Sangadji, 2021. *The Effect of Management Change, Financial Distress, Company Size, Audit Opinion, Company Growth and Audit Fee on Auditor Switching.* Chairman of the Commission : Rinto Syahdan, Member of the commission : Nurdin.

The purpose of this study are: To analyze Management Change, Financial Distress, Company Size, Audit Opinion, Company Growth and Audit Fee is effect on the Auditor Switching. The population in this study were all Manufacturing companies listed on the Indonesia Stock Exchange period 2016-2020. Samples in this study were 454 taken using purposive sampling technique. The test tool used was logistic regression analysis (Logistic Regression) using EVIEWS 10 as a statistical test tool.

The results showed that: Audit Opinion has an effect on Auditor Switching. Meanwhile, Management Change, Financial Distress, Company Size, Company Growth, and Audit Fee has no effect on Auditor Switching.

keywords : ***Auditor Switching, Management Change, Financial Distress, Company Size, Audit Opinion, Company Growth and Audit fee.***