

ABSTRAK

Salshadilla Novianti, 2022. *Financial Distress* sebagai Pemoderasi Pengaruh Opini Audit, Reputasi KAP dan Pergantian Manajemen terhadap *Auditor Switching* Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2020. Ketua Komisi: Dr. Suwito, Anggota Komisi: Zainuddin

Penelitian ini memiliki tujuan untuk mengetahui *Financial Distress* sebagai Pemoderasi Pengaruh Opini Audit, Reputasi KAP dan Pergantian Manajemen terhadap *Auditor Switching*. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2016-2020. Sampel diperoleh sebanyak 27 perusahaan dengan metode purposive sampling. Hasil penelitian menunjukkan bahwa Reputasi KAP berpengaruh negatif terhadap *auditor switching*, Opini audit dan pergantian manajemen tidak berpengaruh terhadap *auditor switching*, serta *Financial distress* tidak dapat memoderasi pengaruh opini audit, reputasi KAP dan pergantian manajemen terhadap *auditor switching*.

Kata Kunci: *financial Distress, opini audit, reputasi KAP, pergantian manajemen*

ABSTRACT

Salshadilla Novianti, 2022. *Financial Distress as a Moderation of the Influence of Audit Opinion, KAP Reputation and Management Change on Auditors Switching in Manufacturing Companies Listed on the Indonesia Stock Exchange in 2016-2020.* Chairman of the Commission: Dr. Suwito, Commission Member: Zainuddin

The purpose of this study was to determine Financial Distress as a Moderation of the Influence of Audit Opinion, KAP Reputation and Management Change on Auditors Switching. The population in this study is manufacturing companies listed on the Indonesia Stock Exchange (IDX) period 2016-2020. Samples obtained as many as 27 companies by purposive sampling method. The result showed that KAP Reputation has negative effect on the auditors switching, audit opinion and management change have no effect on the auditors switching and financial distress is unable to moderate the influence of audit opinions, KAP reputation and management turnover on switching auditors.

Keywords: *financial distress, audit opinion, KAP reputation, management change, auditor switching*