

ABSTRAK

Nurhukmi, 2019. Pengaruh *Audit Delay*, Opini Auditor, Reputasi Auditor, Pergantian Manajemen, *Audit Tenure* Terhadap *Voluntary Auditor Switching*. Ketua Komisi : Suwito, Anggota Komisi : Suriana Ar Mahdi

Tujuan penelitian ini adalah untuk mengetahui Pengaruh *Audit Delay*, Opini Auditor, Reputasi Auditor, Pergantian Manajemen, *Audit Tenure* Terhadap *Voluntary Auditor Switching* pada Sub Sektor *Property* dan *Real Estate* Periode 2014-2018. Jumlah sampel penelitian adalah sebanyak 22 perusahaan. Penelitian ini menggunakan alat statistik Eviews untuk menganalisis data panel.

Hasil pengujian ini menunjukkan bahwa: (1) *audit delay*, Opini Audit tidak berpengaruh terhadap *voluntary auditor switching*, (2) Reputasi Auditor, Pergantian Manajemen dan *Audit Tenure* berpengaruh terhadap *voluntary auditor switching*; dan (3) *Audit Delay*, Opini Audit, Reputasi Auditor, Pergantian Manajemen dan *Audit Tenure* secara bersama-sama Berpengaruh Terhadap *Voluntary Auditor Switching*.

Kata Kunci: *Audit Delay, Opini Auditor, Reputasi Auditor, Pergantian Manajemen, Audit Tenure*

Abstrack

Nurhukmi, 2019. *Influence of Audit Delay, Auditor Opinion, Auditor Reputation, Change of Management , Audit Tenure on Voluntary Auditor Switching. Chairperson of the Commission: Suwito, Member of the Commission: Suriana Ar Mahdi*

The Aim of this study was to determine the Influence of Audit Delay, Auditor Opinion, Auditor Reputation, Change of Management, Audit Tenure on Voluntary Auditor Switching in the Property and Real Estate Sub Sector 2014-2018. The Samples of the research was 22 companies. This study uses statistical eviws to analyze panel data.

The results of this test showed that: (1) audit delay, Audit Opinion has no Influence on voluntary auditor switching, (2) Auditor Reputation, Change of Management and Audit Tenure influences voluntary auditor switching; and (3) Audit Delay, Auditor Opinion, Auditor Reputation, Change of Management and Audit Tenure jointly Influence Voluntary Auditor Switching.

Keywords: Audit Delay, Auditor Opinion, Auditor Reputation, Change of Management, Audit Tenure