

ABSTRAK

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PENGARUH AUDIT *OPINION*, AUDIT *DELAY*, DAN *FINANCIAL DISTRESS* TERHADAP *AUDITOR SWITCHING* PADA PERUSAHAAN MANUFAKTUR SEKTOR *CONSUMER* YANG TERDAFTAR DI *S&P CAPITAL IQ*

(xv. 51 halaman: 1 gambar; 9 tabel; 6 lampiran)

Penelitian ini bertujuan untuk menguji adanya pengaruh audit *opinion*, audit *delay*, dan *financial distress* terhadap *auditor switching*. Audit *opinion* diukur menggunakan opini audit tahun sebelumnya, audit *delay* diukur menggunakan selisih dari tanggal laporan audit dan tanggal tutup tahun buku, sementara *financial distress* diukur menggunakan *debt-to-equity ratio*. Penelitian ini menggunakan *purposive sampling* untuk mengambil sampel dan model regresi logistik. Terdapat data observasi sebanyak 123 perusahaan atau 369 *firm-year* dari seluruh perusahaan publik yang bergerak di industri manufaktur sektor *consumer* yang terdaftar di *S&P Capital IQ* pada periode 2018-2020. Penelitian ini menemukan bukti bahwa masing-masing audit *opinion*, audit *delay*, dan *financial distress* tidak memiliki pengaruh terhadap *auditor switching*.

Referensi: 22 (2010-2020)

Kata kunci: *auditor switching*, *audit opinion*, *audit delay*, *financial distress*

ABSTRACT

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THE EFFECT OF AUDIT OPINION, AUDIT DELAY, AND FINANCIAL DISTRESS TOWARDS AUDITOR SWITCHING IN MANUFACTURING COMPANIES CONSUMER SECTOR LISTED ON S&P CAPITAL IQ

(xv. 51 pages: 1 figure; 9 tables; 6 appendices)

This study aims to examine the effect of audit opinion, audit delay, and financial distress towards auditor switching. Audit opinion is measured using the previous year's audit opinion, audit delay is measured using the difference between the date of the audit report and the closing date of the financial year, while financial distress is measured using the debt-to-equity ratio. This study uses purposive sampling to take samples and uses a logistic regression model. There are observational data of 123 companies or 369 firm-years from all public companies engaged in the consumer sector manufacturing industry listed on S&P Capital IQ in the 2018-2020 period. This study finds evidence that each audit opinion, audit delay, and financial distress has no effect on auditor switching.

References: 22 (2010-2020)

Keywords: *auditor switching, audit opinion, audit delay, financial distress*