PENGARUH *AUDITOR SWITCHING, AUDIT FEE*, OPINI AUDIT, DAN *FINANCIAL DISTRESS* TERHADAP KUALITAS AUDIT (STUDI EMPIRIS PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2021 – 2025)

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ABSTRAK

Studi ini menginvestigasi dampak *auditor switching*, *audit fee*, opini audit, dan *financial distress* terhadap kualitas audit. Pengamatan difokuskan pada sektor perbankan yang tercatat di Bursa Efek Indonesia dalam rentang tahun 2021 hingga 2025. Penentuan sampel menerapkan pendekatan *purposive sampling* yang menjaring total 47 bank dengan akumulasi 235 observasi, yang kemudian diuji memakai teknik regresi linear berganda. Berdasarkan hasil analisis, *auditor switching* terbukti tidak memberikan pengaruh secara parsial terhadap kualitas audit, sementara *audit fee* berkontribusi positif secara signifikan. Di sisi lain, opini audit serta *financial distress* masing-masing menunjukkan pengaruh negatif yang signifikan secara parsial. Secara bersama-sama, seluruh variabel tersebut terbukti simultan memengaruhi kualitas audit secara positif dan signifikan.

Kata Kunci: ***Auditor Switching, Audit Fee,*** **Opini Audit*,*** ***Financial Distress,*** **Kualitas Audit**

ABSTRACT

This study examines the effect of auditor switching, audit fee, audit opinion, and financial distress on audit quality. The empirical investigation focuses on banking companies listed on the Indonesia Stock Exchange throughout the 2021 to 2025 period. Sample selection utilized a purposive sampling technique, accumulating a total of 47 banks with 235 observational data points, which were subsequently analyzed using multiple linear regression. Based on the statistical analysis, auditor switching exhibits no partial effect on audit quality, whereas audit fee demonstrates a positive and significant partial effect. Conversely, audit opinion and financial distress each show a negative and significant partial effect on audit quality. Simultaneously, auditor switching, audit fee, audit opinion, and financial distress collectively exert a positive and significant impact on audit quality.

Keywords: ***Auditor Switching, Audit Fee, Audit Opinion, Financial Distress, Audit Quality***