ABSTRAK

PENGARUH PERGANTIAN MANAJEMEN, OPINI AUDIT DAN AUDIT *FEE* TERHADAP *AUDITOR SWITCHING* DENGAN *FINANCIAL DISTRESS* SEBAGAI VARIABEL MODERASI PADA PERUSAHAAN *PROPERTY & REAL ESTATE* YANG *LISTING* DI BURSA EFEK INDONESIA

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Setiap perusahaan, terutama yang sedang berkembang membutuhkan banyak dukungan dari investor. Investor akan berpikir untuk menyuntikkan dana ketika perusahaan memiliki keuntungan yang tinggi dan risiko kebangkrutan rendah. Oleh sebab itu, perusahaan besar memilih untuk memanfaatkan jasa KAP saat melakukan audit laporan keuangan. *Auditor Switching* adalah pergantian auditor oleh perusahaan atau auditor itu sendiri, dan tujuannya adalah untuk menjaga independensi auditor. Penelitian ini dilaksanakan untuk mengetahui pengaruh dari Pergantian Manajemen, Opini Audit dan Audit *Fee* terhadap *Auditor Switching* dengan *Financial Distress* sebagai variabel moderasi pada perusahaan *property & real estate* yang *listing* di Bursa Efek Indonesia tahun 2019-2021. Pengambilan sampel menggunakan *purposive sampling*, dimana populasinya berjumlah 62 perusahaan, dan setelah dikurangi kriteria penelitian, maka sampel penelitian terdapat 32 perusahaan sehingga dalam 3 tahun periode sebanyak 96 perusahaan. Uji statistik menggunakan *Structural Equation Modeling* (SEM) dengan pendekatan *Partial Least Square* (PLS). Hasil penelitian secara simultan menunjukkan Pergantian Manajemen, Opini Audit dan Audit *Fee* berpengaruh terhadap *Auditor Switching*. Secara parsial, *Path coefficient* menunjukkan bahwa Pergantian Manajemen dan Opini Audit berpengaruh positif dan signifikan terhadap *Auditor Switching*. Audit *Fee* berpengaruh negatif dan signifikan terhadap *Auditor Switching*. Sementara *Financial Distress* tidak mampu memoderasi pengaruh Pergantian Manajemen dan Opini Audit terhadap *Auditor Switching*, namun Financial Distress mampu memoderasi pengaruh Audit *Fee* terhadap *Auditor Switching*.

Kata Kunci : Pergantian Manajemen, Opini Audit, Audit Fee, Auditor Switching, Financial Distress

ABSTRACT

THE INFLUENCE OF MANAGEMENT CHANGE, AUDIT OPINION AND AUDIT FEE ON AUDITOR SWITCHING WITH FINANCIAL DISTRESS AS A MODERATING VARIABLE IN PROPERTY AND REAL ESTATE COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

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Every company, especially those that are growing, needs a lot of support from investors. Investors will think of injecting funds when the company has high profits and low bankruptcy risk. Therefore, large companies choose to use KAP services when auditing financial statements. Auditor Switching is the change of auditors by the company or the auditors themselves, and the purpose is to maintain auditor independence. This study was conducted to determine the effect of Management Change, Audit Opinion, and Audit Fee on Auditor Switching with Financial Distress as a moderating variable in property and real estate companies listed on the Indonesia Stock Exchange in 2019-2021. The sample was taken using purposive sampling, where the population was 62 companies, and after deducting the research criteria, the research sample consisted of 32 companies, so that in 3 years there were 96 companies. Statistical test using Structural Equation Modeling (SEM) with Partial Least Square (PLS) approach. The results of the study simultaneously show that Management Change, Audit Opinion, and Audit Fee affect Auditor Switching. Partially, the Path coefficient shows that the Change of Management and Audit Opinion has a positive and significant effect on Auditor Switching. Audit Fee has a negative and significant effect on Auditor Switching. While Financial Distress is not able to moderate the effect of Change of Management and Audit Opinion on Auditor Switching, Financial Distress can moderate the effect of Audit Fee on Auditor Switching.

Keywords: Management Change, Audit Opinion, Audit Fee, Auditor Switching, Financial Distress