ABSTRAK

PENGARUH OPINI AUDIT DAN *AUDIT FEE* TERHADAP *AUDITOR SWITCHING* DENGAN *FINANCIAL DISTRESS* SEBAGAI VARIABEL MODERASI PADA PERUSAHAAN *PROPERTY AND REAL ESTATE* YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2018-2022

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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 yang 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 Opini Audit dan *Audit Fee* terhadap *Auditor Switching* dengan *Financial Distress* sebagai variabel moderasi pada perusahaan *property and real estate* yang terdaftar di Bursa Efek Indonesia periode 2018-2022. Pengambilan sampel menggunakan *purposive sampling*, dimana populasinya berjumlah 62 perusahaan dan setelah dikurangi kriteria penelitian, maka sampel penelitian terdapat 32 perusahaan sehingga dalam 5 tahun periode sebanyak 160 perusahaan. Uji statistik menggunakan *Structural Equation Modeling* (SEM) dengan pendekatan *Partial Least Square* (PLS). Hasil penelitian secara simultan menunjukkan Opini Audit dan *Audit Fee* berpengaruh terhadap *Auditor Switching*. Secara parsial, *Path coefficient* menunjukkan bahwa Opini Audit berpengaruh negatif dan signifikan terhadap *Auditor Switching*. *Audit Fee* berpengaruh positif dan signifikan terhadap *Auditor Switching*. Sementara *Financial Distress* tidak mampu memoderasi pengaruh Opini Audit dan *Audit Fee* terhadap *Auditor Switching*.

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

ABSTRACT

THE INFLUENCE OF 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 PERIOD 2018-2022

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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 componies 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 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 2018-2022. 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 thar in 5 years there were 160 companies. Statistical test using Structural Equation Modeling (SEM) with Partial Least Square (PLS) approach. The result of the study simultaneously show that Audit Opinion and Audit Fee affect Auditor Switching. Partially, the Path coefficient shows that the Audit Opinion has a negative and significant effect on Auditor Switching. Audit Fee has a positive and significant effect on Auditor Switchint. While Financial Distress is not able to moderate the effect of Audit Opinion and Audit Fee on Auditor Switching.

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