

PENGARUH PROFITABILITAS (ROE), UKURAN PERUSAHAAN, FINANCIAL DISTRESS, DAN OPINI AUDIT TERHADAP AUDITOR SWITCHING PADA PERUSAHAAN MANUFAKTUR DI BEI TAHUN 2017-2019

THE INFLUENCE OF PROFITABILITY (ROE), COMPANY SIZE, FINANCIAL DISTRESS, AND AUDIT OPINIONS ON AUDITOR SWITCHING IN COMPANY MANUFACTURING ON IDX 2017-2019

Mega¹, Feline², Osvaldo Romi Wijaya³, Annisa Nauli Sinaga⁴

Fakultas Ekonomi Universitas Prima Indonesia, Medan, Indonesia

Email : megaja1612@gmail.com

ABSTRACT

This research purpose to examine and examine the effect of profitability with indicators of ROE, company size, financial distress and audit opinion on auditor switching in manufacturing companies. This research uses descriptive quantitative methods, using secondary data and documentation study collection techniques. Manufacturing companies have a population of 166 where there are only 122 companies for sampled. Data analyzed bay logistic regression. The results show simultaneously profitability, company size, financial distress and audit opinion have an effect on auditor switching in manufacturing companies on the IDX in 2017-2019 while individually only audit opinions have an influence on auditor switching.

Keywords : Profitability (ROE), Company Size, Financial Distress, Audit Opinions and Auditor Switching.

ABSTRAK

Studi ini memiliki tujuan guna melihat dan mengkaji pengaruh dari profitabilitas dengan indikator ROE, ukuran perusahaan, financial distress dan opini audit terhadap auditor switching perusahaan manufaktur. Adapun studi ini menggunakan metode deskriptif kuantitatif, menggunakan data sekunder dan teknik pengumpulan studi dokumentasi. Perusahaan manufaktur berpopulasi sebanyak 166 dimana hanya terdapat 122 perusahaan yang dapat dijadikan sampel. Data dianalisa menggunakan regresi logistik. Hasil pengujian mengindikasikan profitabilitas, ukuran perusahaan, financial distress dan opini audit secara simultan mempengaruhi auditor switching perusahaan manufaktur di BEI tahun 2017-2019 sedangkan secara individual hanya opini audit mempengaruhi auditor switching.

Kata Kunci : Profitabilitas/ROE, Ukuran Perusahaan, Financial Distress, Opini Audit dan Auditor Switching