ABSTRAK

PENGARUH *FINANCIAL DISTRESS*, OPINI AUDITOR DAN PERGANTIAN MANAJEMEN TERHADAP *AUDITOR SWITCHING* PADA PERUSAHAAN SUBSEKTOR INDUSTRI DASAR DAN KIMIA YANG TERDAFTAR DALAM *INDONESIA STOCK EXCHANGE*

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Setiap perusahaan khususnya perusahaan maju dan berkembang pasti mendapat banyak dukungan melalui investor. Investor akan menginvestasikan modalnya apabila perusahaan tersebut mempunyai profit yang besar dan resiko kebangkrutan yang minim . Sebab itu, perusahaan berkembang cenderung memakai layanan KAP dalam melakukan pengauditan. *Auditor Switching* didefinisikan sebagai pergantian auditor yang dibuat oleh perusahaan atau oleh auditor sendiri. Dengan maksud, *Auditor Switching* berupaya untuk mempertahankan independensi auditor. Penelitian ini dilakukan agar dapat mendeteksi pengaruh dari *Financial Distress* , Opini Auditor dan Pergantian Manajemen terhadap *Auditor Switching* pada perusahaan subsektor industri dasar dan kimia yang terdaftar dalam *Indonesia Stock Exchange*. Pemungutan sampel memakai purposive sampling , dimana populasinya berjumlah 69 perusahaan, dan setelah dikurangi kriteria penelitian, maka sampel penelitian terdapat 57 perusahaan sehingga dalam 3 tahun periode sebanyak 171 perusahaan. Uji hipotesis menggunakan analisis regresi logistik . Penelitian ini secara simultan menunjukkan *Financial Distress* , Opini Auditor dan Pergantian Manajemen berpengaruh positif dan signifikan terhadap *Auditor Switching* . Secara parsial , *Financial Distress* berpengaruh positif dan signifikan terhadap *Auditor Switching* sedangkan Opini Auditor dan Pergantian Manajemen berpengaruh negatif dan signifikan terhadap *Auditor Switching*.

Kata Kunci : *Financial Distress,* Opini Auditor, Pergantian Manajemen, *Auditor Switching*

ABSTRACT

THE EFFECT OF FINANCIAL DISTRESS, AUDITOR OPINION AND MANAGEMENT CHANGES ON AUDITOR SWITCHING IN BASIC AND CHEMICAL INDUSTRY SUBSECTOR LISTED ON THE INDONESIA STOCK EXCHANGE

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Every company especially large and developing company must get a lot of support from investor. Investor will invest their capital if the company has a large profit and small risk of bankruptcy. Therefore, large companies tend to use KAP service in auditing. Auditor Switching is an auditor change that made by the company or the auditor itself. In this purpose, Auditor Switching is seeks to defends auditor independence. This research was conducted in order to identify the effect of Financial Distress, Auditor Opinion and Management Changes on Auditor Switching in basic and chemical industry subsector listed on the Indonesia Stock Exchange. Sample is take by using purposive sampling, where population amounted 69 companies, and after deducting the research criteria, the research sample contained 57 companies so that in three years period amounted 171 companies. Hypotheses testing use logistic regression analysis. This research simultaneously showed Financial Distress, Auditor Opinion and Management Changes has a positive effect and significantly towards Auditor Switching. Partially , Financial Distress has positive effect and significant on Auditor Switching while Auditor Opinion and Management Changes has negative effect and significant on Auditor Switching .

Keywords : Financial Distress, Auditor Opinion, Management Changes, Auditor Switching