

PENGARUH PERGANTIAN MANAJEMEN, KUALITAS AUDIT, DAN *FINANCIAL DISTRESS* TERHADAP *AUDITOR SWITCHING*

(Studi pada Perusahaan Sektor Manufaktur yang terdaftar di BEI tahun 2015-2019)

Irfanul Ikhwan¹, Resti Yulistia Muslim¹, Mukhlizul Hamdi²

Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Bung Hatta

Email: irfanulikhwan@gmail.com

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pergantian manajemen, kualitas audit dan *financial distress* berpengaruh terhadap *auditor switching*. Data yang digunakan adalah data sekunder. Populasinya adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Sampel diambil dengan metode *purposive sampling* (menggunakan kriteria-kriteria) untuk periode 2015-2019 dan diperoleh 53 perusahaan. Uji hipotesis yang digunakan adalah regresi logistik. Hasil penelitian menunjukkan bahwa pergantian manajemen berpengaruh signifikan terhadap *auditor switching*, sedangkan kualitas audit dan *financial distress* tidak berpengaruh terhadap *auditor switching*.

Kata kunci : *Auditor Switching*, Pergantian Manajemen, Kualitas Audit, *Financial Distress*

**THE EFFECT OF MANAGEMENT CHANGE, AUDIT QUALITY, AND
FINANCIAL DISTRESS ON AUDITOR SWITCHING**

(Study on Manufacturing Sector Companies listed on the IDX 2015-2019)

Irfanul Ikhwan¹, Resti Yulistia Muslim¹, Mukhlizul Hamdi²

Department of Accounting, Faculty of Economics and Business, Bung Hatta University

Email: irfanulikhwan@gmail.com

ABSTRACT

This study aims to test empirically management changes, audit quality and financial distress affect auditor switching. The data used were secondary data. The population were manufacturing companies listed on the Indonesian Stock Exchange (IDX). Samples were taken by purposive sampling method (using criteria) for the 2015-2019 period and totaled 53 companies. The hypothesis test used was logistic regression. The results showed that management change had a significant effect on auditor switching, while audit quality and financial distress had no effect on auditor switching.

Keywords : Auditor Switching, Manajemen Change, Audit Quality, Financial Distress