

**PENGARUH REPUTASI AUDITOR, OPINI *QUALIFIED*, PERSENTASE
PERUBAHAN ROA DAN UKURAN PERUSAHAAN TERHADAP
*AUDITOR SWITCHING***

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh reputasi auditor, opini *qualified*, persentase perubahan ROA dan ukuran perusahaan terhadap *auditor switching* pada perusahaan jasa sub sektor utilitas, transportasi dan telekomunikasi yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2014 – 2018. Penelitian ini menggunakan metode *purposive sampling* sehingga diperoleh sebanyak 15 sampel perusahaan yang terdaftar di Bursa Efek Indonesia (BEI). Jenis data yang digunakan dalam penelitian ini adalah data sekunder yang diperoleh dari website www.idx.co.id. Data di olah menggunakan SPSS 23. Teknik analisis data yang digunakan dalam penelitian ini adalah statistik deskriptif, uji regresi logistik dan pengujian hipotesis

Berdasarkan hasil pengujian hipotesis ditemukan bahwa reputasi auditor dan persentase perubahan ROA tidak berpengaruh signifikan terhadap *auditor switching*, sedangkan opini *qualified* dan ukuran perusahaan berpengaruh signifikan terhadap *auditor switching*.

**Kata Kunci : *Auditor Switching*, Reputasi Auditor, Opini *Qualified*,
Persentase Perubahan ROA, Ukuran Perusahaan.**

**THE EFFECT OF AUDITOR REPUTATION, QUALIFIED OPINION,
PERCENTAGE CHANGE OF ROA AND FIRM SIZE ON AUDITOR
SWITCHING**

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ABSTRACT

This study aims to determine the effect of auditor reputation, qualified opinion, percentage changes in ROA and firm size on auditor switching in utility, transportation and telecommunications service companies listed on the Indonesia Stock Exchange (IDX) in 2014 - 2018. This study uses purposive sampling method so as to obtain as many as 15 sample companies listed on the Indonesia Stock Exchange (IDX). The type of data used in this study is secondary data obtained from the website www.idx.co.id. Data were processed using SPSS 23. Data analysis techniques used in this study were descriptive statistics, logistic regression tests and hypothesis testing

Based on the result of hypothesis test found that auditor reputation and percentage change of ROA have no significant effect on auditor switching, meanwhile qualified opinion and firm size have significant effect on auditor switching

**Keyword : Auditor Switching, Auditor Reputation, Qualified Opinion,
Percentage Change of ROA, Firm Size.**