

**PENGARUH *OPINI GOING CONCERN*, KUALITAS AUDIT, MASALAH
KEUANGAN PERUSAHAAN, DAN PROFITABILITAS TERHADAP
*AUDITOR SWITCHING***

**(Studi pada Perusahaan Sektor Infrastruktur, Utilitas, dan Transportasi yang
terdaftar di BEI tahun 2014-2018)**

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ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris apakah *opini going concern*, kualitas audit, masalah keuangan perusahaan, dan profitabilitas berpengaruh terhadap auditor switching. Data yang digunakan adalah data sekunder. Populasinya adalah perusahaan infrastruktur, utilitas, dan transportasi yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2014-2018 yang berjumlah 8 perusahaan. Sampel diambil dengan metode *purposive sampling* (menggunakan kriteria-kriteria). Uji hipotesis yang digunakan adalah regresi logistik. Hasil penelitian menunjukkan bahwa kualitas audit berpengaruh signifikan terhadap *auditor switching*, sedangkan *opini going concern*, masalah keuangan perusahaan, dan profitabilitas tidak berpengaruh terhadap *auditor switching*.

Kata kunci : *Auditor Switching, Opini Going Concern, Kualitas audit, Masalah Keuangan Perusahaan, Profitabilitas.*

**THE EFFECT OF GOING CONCERN OPINION, AUDIT QUALITY,
COMPANY FINANCIAL PROBLEMS, AND PROFITABILITY ON
SWITCHING AUDITORS
(Study of Infrastructure, Utility and Transportation Sector Companies
registered on the Indonesia Stock Exchange in 2014-2018)**

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ABSTRACT

This study aims to test empirically whether going concern opinion, audit quality, company financial problems and profitability affect auditor switching. The data used is secondary data. Its population is infrastructure companies, utilities, and transportasi which are listed on the Indonesia Stock Exchange (BEI) in 2014-2018, amounting to 8 companies. Samples were taken by purposive sampling method (using criteria). Hypothesis testing used is logistic regression. The results showed that audit quality has a significant effect on auditor switching, while going concern opinion, company financial problems, and profitability have no effect on auditor switching.

***Keywords : Auditor Switching, Going Concern Opinion, Audit Quality,
Corporate Financial Problems, Profitability.***