

**PENGARUH *AUDIT DELAY*, *AUDIT TENURE*, OPINI AUDIT DAN
PERTUMBUHAN PERUSAHAAN TERHADAP *AUDITOR SWITCHING*
(Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI Periode
2014-2018)**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh audit delay, audit tenure, opini audit dan pertumbuhan perusahaan terhadap auditor switching. Jenis data yang digunakan dalam penelitian ini yaitu data sekunder pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2014 sampai 2018 dengan jumlah 255 perusahaan. Sampel diperoleh dengan metode purposive sampling dengan jumlah akhir sebanyak 51 perusahaan selama lima tahun berturut turut. Teknik analisa data yang digunakan adalah analisa regresi logistik. Hasil penelitian ini menunjukkan bahwa audit delay, opini audit, pertumbuhan perusahaan tidak memiliki pengaruh signifikan terhadap auditor switching sedangkan audit tenure memiliki pengaruh negative dan signifikan terhadap auditor switching.

**Kata kunci : Auditor Switching, Audit Delay, Audit Tenure, Opini Audit,
Pertumbuhan Perusahaan**

***THE EFFECT OF AUDIT DELAY, AUDIT TENURE, AUDIT OPINION
AND COMPANY GROWTH ON SWITCHING AUDITORS***

***(Empirical Study on Manufacturing Companies listed on the IDX for the
2014-2018 Period)***

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ABSTRACT

This study aims to determine the effect of audit delay, audit tenure, audit opinion and company growth on auditor switching. The type of data used in this study is secondary data on manufacturing companies listed on the Indonesia Stock Exchange from 2014 to 2018 with a total of 255 companies. The sample was obtained by purposive sampling method with the final number of 51 companies for five consecutive years. The data analysis technique used is logistic regression analysis. The results of this study indicate that audit delay, audit opinion, company growth do not have a significant effect on auditor switching, while audit tenure has a negative and significant effect on auditor switching.

***Keywords: Auditor Switching, Audit Delay, Audit Tenure, Audit Opinion,
Company Growth***