

**“Analisis Faktor-Faktor yang Mempengaruhi Perusahaan Melakukan
Voluntary Auditor Switching di Indonesia (Studi Empiris pada Perusahaan
Non Keuangan yang Terdaftar di Bursa Efek Indonesia Tahun 2016–2021)”**

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INTISARI

Penelitian ini bertujuan untuk mengetahui faktor-faktor yang mempengaruhi perusahaan melakukan pergantian auditor secara sukarela (*voluntary auditor switching*). Metode penelitian ini adalah kuantitatif dengan teknik pemilihan sampel menggunakan *purposive sampling* dan metode *match-pair*. Sampel yang digunakan adalah perusahaan non keuangan yang terdaftar di BEI tahun 2016–2021 yang melakukan pergantian kantor akuntan publik (KAP) minimal dua kali selama rentang tahun penelitian.

Terpilih 41 perusahaan yang mengganti KAP sebagai sampel penelitian serta 41 perusahaan yang dipilih menggunakan metode *match-pair* yang tidak mengganti KAP sehingga terdapat 492 sampel pengamatan. Variabel dependen yang digunakan adalah *auditor switching* yang diproksikan dengan pergantian KAP pada perusahaan *auditee*. Penelitian ini menggunakan variabel kontrol berupa ukuran perusahaan. Variabel independen yang digunakan antara lain opini audit, *audit fee*, *financial distress*, jumlah pertemuan komite audit, gender wanita pada komite audit, ukuran komite audit, dan ukuran KAP.

Penelitian ini melakukan uji hipotesis dengan analisis regresi logistik. Hasil penelitian menunjukkan bahwa ukuran KAP dan gender wanita pada komite audit berpengaruh negatif terhadap *voluntary auditor switching* sedangkan opini audit, *audit fee*, *financial distress*, jumlah pertemuan komite audit, dan ukuran komite audit tidak berpengaruh terhadap *voluntary auditor switching*.

Kata Kunci: opini audit, *audit fee*, *financial distress*, jumlah pertemuan komite audit, ukuran komite audit, ukuran KAP, ukuran perusahaan, dan *auditor switching*.

“Analysis of Factors Influencing Companies to Conduct Voluntary Auditor Switching in Indonesia (Empirical Study of Non-Financial Companies Listed on the Indonesian Stock Exchange in 2016–2021)”

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ABSTRACT

This study aims to determine the factors that influence companies to switch auditors voluntarily (voluntary auditor switching). This research method is quantitative with the sample selection technique using purposive sampling and match-pair method. The sample used is non-financial companies listed on the IDX for 2016–2021 that have switched public accounting firms (KAP) at least twice during the research year.

41 companies were selected that switched KAP as the research sample and 41 companies were selected using the match-pair method which did not switched KAP so that there were 492 observation samples. The dependent variable used is auditor switching which is proxied by the change of KAP at the auditee company. This study uses a control variable in the form of firm size. The independent variables used include audit opinion, audit fees, financial distress, the number of audit committee meetings, female gender on the audit committee, the size of the audit committee, and the size of the KAP.

This study conducted hypothesis testing with logistic regression analysis. The results showed that KAP size and the female gender on audit committees had a negative effect on voluntary auditor switching, while audit opinions, audit fees, financial distress, the number of audit committee meetings, and audit committee size did not have effect on voluntary auditor switching.

Keyword: audit opinion, audit fee, financial distress, number of audit committee meetings, audit committee size, KAP size, company size, and auditor switching.