

ABSTRACT

The purpose of this research was to prove and analyze the empirical evidence of factors that have influenced on auditor switching in property and real estate company which has listed in Bursa Efek Indonesia (BEI) on periode 2014- 2018. Factors being used on this research were change in management, company size, financial distress and audit delay. Change in management was measured with CEO change as a dummy variable. Company size was measured with total asset. Financial distress was measured with debt to equity ratio (DER) as a dummy variable. Audit delay was measured with number of days. The sampling technique was by purposive sampling. samples of this research was 34 property and real estate company which has listed in Bursa Efek Indonesia (BEI) on period 2014- 2018. This research used statistical package for social science (SPSS) version 21 to analyze the data. The result of this research showed company size had negative significant impact to auditor switching, change in management, financial distress, and audit delay had no effect to auditor switching.

Keywords : Auditor Switching, change in management, company size, financial distress, audit delay

ABSTRAK

Penelitian ini bertujuan untuk menguji dan memperoleh bukti empiris mengenai faktor-faktor yang mempengaruhi *auditor switching* pada perusahaan *property dan real estate* yang terdaftar di Bursa Efek Indonesia tahun 2014-2018. Faktor-faktor yang digunakan antara lain pergantian manajemen, ukuran perusahaan, *financial distress* dan *audit delay*. Pergantian manajemen diukur dengan variabel *dummy*. Ukuran perusahaan diukur dengan *total asset*, *financial distress* diukur dengan variabel *dummy* dan *debt to equity ratio* (DER). *Audit delay* diukur dengan jumlah hari. Teknik pengumpulan sampel adalah dengan *purpose sampling*. Sampel penelitian sebanyak 34 perusahaan *property dan real estate* yang terdaftar di Bursa Efek Indonesia tahun 2014-2018. Penelitian ini menggunakan metode *Statistical Package for Social Science* (SPSS) versi 21 untuk analisis data. Temuan penelitian ini menunjukkan bahwa pergantian manajemen, *financial distress*, dan *audit delay* tidak berpengaruh terhadap *auditor switching*, sedangkan ukuran perusahaan berpengaruh negatif signifikan terhadap *auditor switching*.

Kata Kunci: *Auditor Switching*, Pergantian Manajemen, Ukuran Perusahaan, *Financial Distress*, *Audit Delay*.