

ABSTRAK

Marintan hutahaean, NIM. 7173220019, Pengaruh Opini *Going Concern* dan Pergantian Manajemen terhadap *Auditor switching* dengan *Financial distress* sebagai Variabel Moderasi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2017-2019

Permasalahan dalam penelitian ini adalah tingginya presentase pergantian auditor secara voluntary selama periode 2017-2019 yaitu 53%. Nilai ini menimbulkan pertanyaan bagi publik penyebab kebijakan digantinya auditor yg bertugas mengaudit laporan keuangan klien. Peraturan yang mengatur tentang pergantian auditor di Indonesia diatur dalam Peraturan Otoritas Jasa Keuangan (PJOK) Nomor 13/PJOK.03.2017. Namun beberapa perusahaan melakukan pergantian auditor diluar peraturan perundang-undangan tersebut (secara voluntary). Alasan dibalik dilakukannya pergantian auditor tentu saja menimbulkan pertanyaan bagi pengguna laporan keuangan seperti investor bahkan pihak auditor yang telah diganti. Tujuan dilakukannya penelitian ini untuk mengetahui faktor-faktor yang mempengaruhi terjadinya auditor switching secara voluntary dengan variabel independen yaitu opini going concern, pergantian manajemen dan financial distress sebagai variabel moderasi.

Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017-2019 yaitu dengan total 182 perusahaan. Sampel penelitian sebanyak 53 perusahaan yang ditentukan dengan metode purposive sampling, dengan jenis penelitian kuantitatif. Data yang digunakan merupakan data sekunder yaitu laporan keuangan dan laporan tahunan yang diunduh dari website resmi BEI yaitu www.idx.co.id. Metode analisis data yang digunakan adalah statistik deskriptif dan analisis regresi logistik. Penelitian ini menggunakan program SPSS dalam mengolah data

Hasil penelitian pengelolaan data program SPSS 25 menunjukkan secara parsial opini going concern berpengaruh terhadap auditor switching, variabel pergantian manajemen tidak berpengaruh terhadap auditor switching. Pada interaksi moderasi variabel *financial distress* dan opini *going concern* terhadap *auditor switching* menunjukkan adanya pengaruh positif, sedangkan interaksi moderasi variabel *financial distress* dengan pergantian manajemen terhadap *auditor switching* menunjukkan pengaruh negatif.

Kesimpulan dari penelitian ini adalah opini *going concern* berpengaruh signifikan terhadap *auditor switching*, pergantian manajemen tidak berpengaruh terhadap *auditor switching*, *financial distress* dapat memoderasi pengaruh opini *going concern* terhadap *auditor switching*, serta *financial distress* tidak dapat memoderasi pengaruh pergantian manajemen terhadap *auditor switching*.

Kata kunci : Auditor Switching, Financial Distress Opini Going Concern, Pergantian Manajemen.

ABSTRACT

Marintan hutahaean, NIM. 7173220019, Effect of Going concern Opinion and Management Change on Auditor switching with Financial distress as Moderating Variable in Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2017-2019 Period.

The problem in this study is the high percentage of voluntary auditor turnover during the 2017-2019 period, which is 53%. This value raises questions for the public as to the cause of the policy to replace the auditor in charge of auditing the client's financial statements. The regulations governing the change of auditors in Indonesia are regulated in Financial Services Authority Regulation (PJOK) Number 13/PJOK.03.2017. However, some companies do change auditors outside the laws and regulations (voluntary). The reason behind the change of auditors, of course, raises questions for users of financial statements such as investors and even the auditors who have been replaced. The purpose of this study is to determine the factors that influence the occurrence of voluntary auditor switching with independent variables, namely going concern opinion, management turnover and financial distress as moderating variables.

The population of this study are manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2019 period, with a total of 182 companies. The research sample was 53 companies which were determined by purposive sampling method, with the type of quantitative research. The data used is secondary data, namely financial reports and annual reports downloaded from the official website of the IDX, namely www.idx.co.id. The data analysis method used is descriptive statistics and logistic regression analysis. This study uses the SPSS program in processing data

The results of the research on data management of the SPSS 25 program show that partially going concern opinion has an effect on auditor switching, the change in management variable has no effect on auditor switching. The moderating interaction of financial distress variable and going concern opinion on auditor switching shows a positive effect, while the moderating interaction of financial distress variable with management change on auditor switching shows a negative effect.

The conclusion of this study is that going concern opinion has a significant effect on auditor switching, management change has no effect on auditor switching, financial distress can moderate the effect of going concern opinion on auditor switching, and financial distress cannot moderate the effect of management change on auditor switching.

Keywords: *Auditor Switching, Financial Distress Opini Going Concern, Pergantian Manajemen.*