

ABSTRAK

Rivaldi Hidayat. 2019: Pengaruh Opini Audit, *Audit Fee*, *Audit Delay*, dan Kesulitan Keuangan terhadap Pergantian Kantor Akuntan Publik.

Penelitian ini bertujuan untuk mengetahui pengaruh opini audit, *audit fee*, *audit delay*, dan kesulitan keuangan terhadap pergantian Kantor Akuntan Publik. Penelitian ini menggunakan data sekunder berupa laporan tahunan perusahaan manufaktur yang terdaftar di BEI selama periode 2015-2017 sebanyak 158 perusahaan manufaktur. Setelah dilakukan proses penetapan dan seleksi sampel menggunakan teknik *purposive sampling* berdasarkan kriteria yang sudah ditentukan, diperoleh total 14 perusahaan sample dengan jumlah total observasi penelitian sebanyak 42 observasi. Teknik analisis data yang digunakan pada penelitian ini menggunakan analisis regresi logistik untuk melakukan pengujian hipotesis dengan menggunakan bantuan *software Eviews 10*.

Hasil dari pengujian yang dilakukan dalam penelitian ini menunjukkan variabel opini audit dan kesulitan keuangan berpengaruh signifikan terhadap pergantian Kantor Akuntan Publik sedangkan variabel *audit fee* dan *audit delay* tidak berpengaruh signifikan terhadap pergantian Kantor Akuntan Publik

Kata kunci: Pergantian Kantor Akuntan Publik, Opini Audit, *Audit Fee*, *Audit Delay*, dan Kesulitan Keuangan

ABSTRACT

Rivaldi Hidayat. 2019: *The Influence of Audit Opinion, Audit Fee, Audit Delay, and Financial Distress on Public Accounting Firm Switching.*

This study aims to determine the effect of audit opinion, audit fee, audit delay, and financial distress on Public Accounting Firm switching. This study uses secondary data in the form of annual reports of manufacturing companies listed on the Indonesia Stock Exchange during the period 2015-2017 as many as 158 manufacturing companies. After the process of determination and sample selection is done using a purposive sampling technique based on predetermined criteria, obtained a total of 14 sample companies with a total number of research observations as many as 42 observations. The data analysis technique used in this study uses logistic regression analysis to test hypotheses by using software Eviews 10.

The results of the tests conducted in this study show that audit opinion and financial distress significantly influence Public Accounting Firm switching while the audit fee and audit delay does not have a significant effect on Public Accounting Firm switching

Keywords: *Public Accounting Firm Switching, Audit Opinion, Audit Fee, Audit Delay, and Financial Distress*