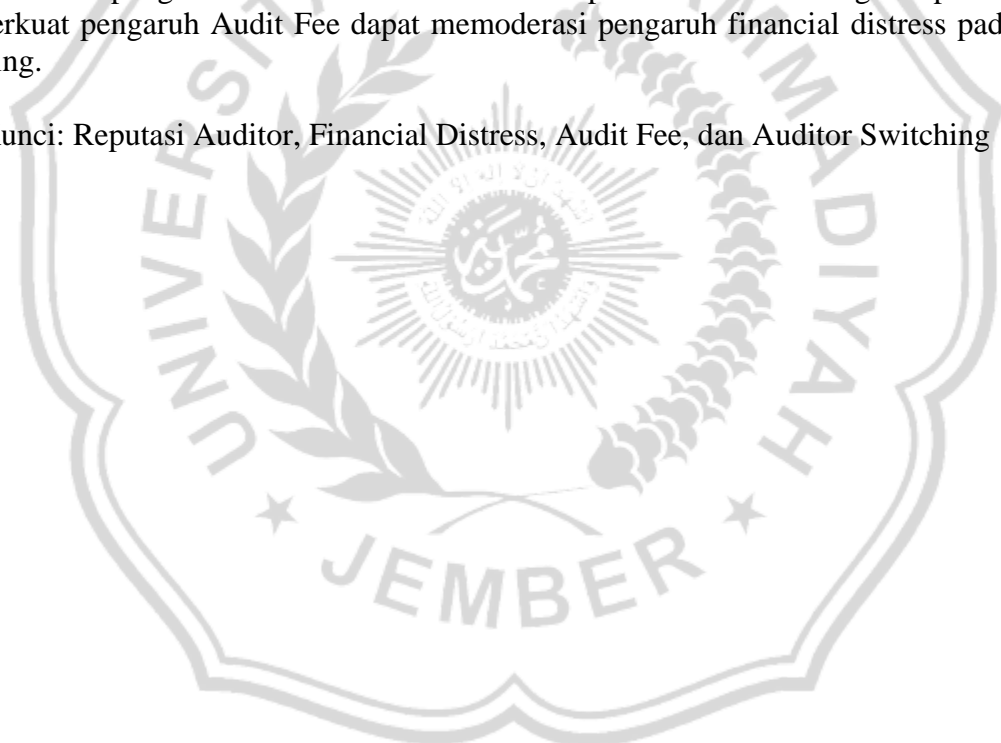


ABSTRAK

Auditor switching adalah pergantian kantor akuntan publik (KAP) yang dilakukan oleh perusahaan. Penelitian ini bertujuan untuk menguji reputasi auditor sebagai pemoderasi pengaruh financial distress, audit fee pada auditor switching (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2019 – 2021). Populasi dalam penelitian ini menggunakan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2019-2021 sebanyak 169 perusahaan. Pengambilan sampel yang digunakan dalam penelitian ini menggunakan teknik pengambilan data dengan pertimbangan tertentu (purposive sampling) sehingga diperoleh 30 perusahaan dengan 3 tahun pengamatan dan diperoleh 90 observasi. Teknik analisis yang digunakan adalah analisis regresi berganda dengan bantuan aplikasi SPSS 25. Uji hipotesis yang digunakan adalah uji t, uji Koefisien Determinasi (R^2) dan uji F. Hasil penelitian menunjukkan bahwa Financial Distress berpengaruh positif terhadap Auditor Switching. Audit Fee berpengaruh negatif terhadap Auditor Switching. Reputasi auditor memperlemah pengaruh financial distress terhadap Auditor Switching. Reputasi auditor memperkuat pengaruh Audit Fee dapat memoderasi pengaruh financial distress pada auditor switching.

Kata Kunci: Reputasi Auditor, Financial Distress, Audit Fee, dan Auditor Switching



ABSTRACT

*Auditor switching is a replacement of a public accounting firm (KAP) carried out by a company. This study aims to examine the reputation of auditors as a moderator of the effect of financial distress, audit fees on auditor switching (Empirical Studies of Manufacturing Companies listed on the IDX in 2019 – 2021). The population in this study uses 169 manufacturing companies listed on the Indonesia Stock Exchange (IDX) for 2019-2021. The sampling used in this study used data collection techniques with certain considerations (purposive sampling) so that 30 companies were obtained with 3 years of observation and 90 observations were obtained. The analysis technique used is multiple regression analysis with the help of the SPSS 25 application. The hypothesis testing used is the *t* test, the Coefficient of Determination (*R*²) test and the *F* test. The results show that Financial Distress has a positive effect on Auditor Switching. Audit Fee has a negative effect on Auditor Switching. Auditor's reputation weakens the effect of financial distress on Auditor Switching. Auditor's reputation strengthens the effect of Audit Fee can moderate the effect of financial distress on auditor switching.*

Keywords: Auditor Reputation, Financial Distress, Audit Fees, and Auditor Switching

