

ABSTRAK

Tujuan penelitian ini untuk memberikan bukti empiris mengenai pengaruh *Fee Audit*, Opini Audit dan Pertumbuhan Perusahaan terhadap *Auditor Switching*, serta peran *Financial Distress* dalam memoderasinya. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2017-2019. Sampel dalam penelitian ini dipilih menggunakan metode *purposive sampling* sehingga diperoleh sampel perusahaan sebanyak 88 unit analisis. Data penelitian berupa data sekunder yang berasal dari laporan tahunan perusahaan. Analisis penelitian dengan menggunakan analisis regresi berganda dan *path analysis* dengan *software* Warp PLS 7.0. Hasil penelitian menunjukkan bahwa *Fee Audit* berpengaruh negatif dan signifikan terhadap *Auditor Switching*, sedangkan Opini Audit dan Pertumbuhan Perusahaan tidak berpengaruh terhadap *Auditor Switching*. Hasil penelitian moderasi menunjukkan bahwa *Financial Distress* memoderasi pengaruh *Fee Audit*, Opini Audit dan Pertumbuhan Perusahaan terhadap *Auditor Switching*.

Kata Kunci : *Fee Audit*, Opini Audit, Pertumbuhan Perusahaan, *Financial Distress*, *Auditor Switching*

ABSTRACT

This study aims to provide empirical evidence regarding the effect of Fee Audit, Audit Opinion and Company Growth on Auditor Switching, as well as the role of Financial Distress in moderating it. The population in this study are manufacturing companies listed on the Indonesia Stock Exchange in 2017-2019. The sample in this study was selected using purposive sampling method in order to obtain a company sample of 88 units of analysis. The research data is in the form of secondary data from annual reports and company sustainability reports. The hypothesis was tested using multiple regression analysis and path analysis. The analysis tool used is the Warp PLS 7.0 software. The results showed that the Audit Fee has a negative and significant effect on Auditor Switching, while Audit Opinion and Company Growth have no effect on Auditor Switching. The result of moderation research shows that Financial Distress moderates the effect of Fee Audit, Audit Opinion and Company Growth on Auditor Switching.

Keywords: *Audit Fee, Audit Opinion, Company Growth, Financial Distress, Auditor Switching*