

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *financial distress*, opini audit, dan *audit tenure* terhadap *auditor switching*. Populasi yang digunakan adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2018. Penentuan sampel dilakukan dengan metode *purposive sampling* sehingga diperoleh 392 observasi. Pengujian hipotesis dalam penelitian ini dilakukan dengan teknik analisis regresi logistik menggunakan *software* SPSS versi 25. Hasil penelitian mengungkapkan perusahaan akan tetap mempertahankan auditornya ketika mengalami *financial distress* dan *audit tenure* yang semakin lama, selain itu perusahaan akan terus mencari auditor yang mampu memberikan opini audit sesuai dengan keinginan perusahaan.

Kata kunci: *audit tenure, auditor switching, financial distress, opini audit.*

ABSTRACT

The aim of this study is to analyze the effect of financial distress, audit opinion, and audit tenure on auditor switching. The population used is manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the 2016-2018 period. The sample was determined by using purposive sampling method in order to obtain 392 observations. Hypothesis testing in this study was conducted using logistic regression analysis techniques using SPSS version 25 software. The results reveal that the company will continue to maintain its auditors when experiencing financial distress and the audit tenure is getting longer, besides that the company will continue to look for auditors who are able to provide audit opinions according to the company's wishes.

Keywords: **audit opinion, audit tenure, auditor switching, financial distress.**