

## ABSTRAK

Penelitian ini bertujuan menguji pengaruh dari *timeliness*, *fee audit*, *debt default*, dan *financial distress* terhadap *auditor switching* pada perusahaan manufaktur. Penelitian dengan metode eksplanatori dengan menggunakan data dari idx.com berupa laporan keuangan perusahaan yang telah di audit dan laporan tahunan perusahaan pada tahun 2012 sampai 2014. Metode analisis dalam penelitian ini adalah regresi logistik. Penelitian ini menggunakan data perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2012-2014 dan menghasilkan sebanyak 66 data sampel perusahaan manufaktur.

Hasil penelitian menunjukkan variabel yang memiliki pengaruh signifikan terhadap *auditor switching* adalah *fee audit* dan *debt default*. Semakin besar jumlah *fee audit* yang ditawarkan auditor, kemungkinan terjadinya *auditor switching* akan semakin besar. Begitu pun dengan perusahaan yang cenderung menggunakan jasa auditor independen yang mampu memberi opini wajar dengan pengecualian ketika perusahaan tidak mampu melunasi hutangnya saat jatuh tempo dan memungkinkan terjadinya *auditor switching*. *Timeliness* dan *financial distress* tidak memberikan pengaruh yang signifikan terhadap *auditor switching* yang dilakukan oleh perusahaan manufaktur.

Kata kunci : *timeliness*, *fee audit*, *debt default*, *financial distress*, *auditor switching*, teori agensi

## ABSTRACT

This study aimed to examine the effect of timeliness, fee audit, debt default, and financial distress to auditor switching in manufacturing companies. This research was conducted by the method of explanatory by using data from idx.com form of financial statements of companies which has been in audit and corporate annual reports in 2012 to 2014. The analysis method used in this research is logistic regression. This study uses data manufacturing companies listed in Indonesia Stock Exchange (BEI) 2012-2014 as many as 66 data samples of manufacturing firms.

Based on the results of the study showed that the variables that have a significant influence on auditor switching is fee audit and debt default. The larger number of fee audit that offered by the auditor, it possibility of an auditor switching will be bigger. Likewise with the companies that tend to use the services of independent auditor that is able to provide opinion reasonable with the exception when the company didn't able to pay off it debts when due date. Timeliness and financial distress does not have a significant influence on auditor switching by the manufacturing company.

Keywords: timeliness, fee audit, debt default, financial distress, auditor switching, agency theory