

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *narrow diversification*, *wide diversification* dan *auditor switching* terhadap *audit quality*. Penelitian ini menggunakan jenis data kuantitatif dan sumber data sekunder untuk mengukur variabel yang diteliti. Populasi dalam penelitian ini adalah perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2017 dengan Sampel yang digunakan sebanyak 1.055 perusahaan. Penelitian ini diuji menggunakan analisis regresi linear berganda sehingga memerlukan adanya pengujian asumsi klasik meliputi normalitas, heterokedastisitas, dan autokorelasi. Hasil uji t dengan $\alpha = 0,05$ menunjukkan *narrow diversification* dan *wide diversification* berpengaruh terhadap *audit quality*, sedangkan *auditor switching* tidak berpengaruh terhadap *audit quality*.

Kata kunci: *Audit Quality*, *Narrow Diversification*, *Wide Diversification*, *Auditor Switching*

ABSTRACT

This research aims to analyze the influence of narrow diversification, wide diversification and auditor switching to audit quality. This research uses quantitative approach and secondary data to measure variables to be studied. The population in this reasearch were non-financial companies listed on Indonesia Stock Exchange (IDX) from 2015 until 2017 with 1.055 companies were used as sample. This research was investigated using multiple linear regression analysis so that it is necessary to test the classical assumption including normality test, heterocedasticity test, and autocorrelation test. The result of the t test with $\alpha = 0.05$ indicate that narrow diversification and wide diversification have an impact audit quality, while auditor switching has no impact on audit quality.

Keywords : Audit quality, Narrow Diversification, Wide Diversification, Auditor Switching