

Pengaruh Audit Fee, Ukuran KAP, Financial Distress, Ukuran Perusahaan dan Pergantian Manajemen Terhadap Auditor Switching

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ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti secara empiris mengenai pengaruh audit fee, ukuran KAP, financial distress, ukuran perusahaan dan pergantian manajemen terhadap pergantian KAP pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia tahun 2009-2014. Populasi dalam penelitian ini adalah seluruh perusahaan perbankan yang terdaftar di Bursa Efek Indonesia. Berdasarkan metode purposive sampling jumlah perusahaan perbankan yang dijadikan sampel dalam penelitian ini adalah sebanyak 24 perusahaan selama 6 tahun pengamatan sehingga sampel yang digunakan adalah 144 sampel. Pengujian hipotesis dalam penelitian ini menggunakan analisis regresi logistik.

Berdasarkan hasil uji regresi logistik, hasil penelitian ini menunjukkan bahwa (1) audit fee berpengaruh secara signifikan terhadap auditor switching selama 6 tahun pengamatan, (2) ukuran KAP tidak berpengaruh secara signifikan terhadap auditor switching selama 6 tahun pengamatan, (3) financial distress berpengaruh secara signifikan terhadap auditor switching selama 6 tahun pengamatan, (4) ukuran perusahaan berpengaruh secara signifikan terhadap auditor switching selama 6 tahun pengamatan, dan (5) pergantian manajemen tidak berpengaruh secara signifikan terhadap auditor switching selama 6 tahun pengamatan (2009-2014).

Kata Kunci : Audit fee, ukuran KAP, financial distress, ukuran perusahaan, dan pergantian manajemen

The Effect of Audit Fee, Public Accounting Firms (KAP), Financial Distress, Firm Size and Management Turnover on Auditor Switching

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ABSTRACT

This study aims to find the empirical evidence regarding the effect of audit fee, public accounting firms size (KAP), financial distress, firm size and management turnover on auditor switching on the banking companies listed in Indonesia Stock Exchange 2009 during to 2014. The population in this study are all banking companies listed in Indonesia Stock Exchange. Based on purposive sampling method the number of banking companies sampled in this research has been 24 companies during the six years of observation so that the sample used is 144 samples. The hypothesis in this research has been tested using logistic regression analysis.

Based on the results of logistic regression analysis, the results of this study show that (1) the audit fees significantly effect on the auditor switching over 6 years of observation, (2) public accounting firm size (KAP) does not significantly effect on the auditor switching over 6 years of observation, (3) financial distress effect significantly on the auditor switching over 6 years of observation, (4) the firm size significantly effect on the auditor switching over 6 years of observation, and (5) management turnover does not significantly effect on the auditor switching over 6 years of observation (2009 to 2014).

Keyword : Audit fee, public accounting firms (KAP) size, financial distress, firm size, and management turnover