

INTISARI

Tujuan dari penelitian ini adalah untuk menganalisis pengaruh opini audit, reputasi KAP, dan fee audit terhadap auditor switching. Auditor switching digunakan sebagai variabel dependen, sedangkan opini audit, reputasi KAP dan fee audit digunakan sebagai variabel independen.

Penelitian ini menggunakan sampel semua perusahaan perbankan yang terdaftar di BEI (Bursa Efek Indonesia) selama tahun 2010-2015. Pengambilan sampel dalam penelitian menggunakan metode purposive sampling. Penelitian ini menggunakan uji regresi logistik dalam pengujian hipotesis.

Hasil penelitian menunjukkan bahwa opini audit dan fee audit tidak berpengaruh terhadap auditor switching. Sedangkan reputasi KAP berpengaruh positif terhadap auditor switching.

Kata kunci : opini audit, reputasi KAP, fee audit, auditor switching

ABSTRACT

The purpose of this study is to analyze the effect of audit opinion, firm's reputation, and audit fee on the auditor switching. The auditor switching is applied as dependent variable, meanwhile audit opinion, firm's reputation, and audit fee as independent variables.

The sample for this research are the all banking companies that have listed in Indonesia Stock Exchange during 2010-2015. Samples were taken by purposive sampling method. Logistic regression analysis was used to test the hypothesis.

The result of this research found that audit opinion and audit fee does not have positive influence with the auditor switching, but firm's reputation has positive influence with the voluntary auditor switching.

Key words : *audit opinion, firm's reputation, audit fee, auditor switching*