

**ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PERGANTIAN
KAP JENIS *UPGRADE*, *DOWNGRADE*, DAN *SAMEGRADE* DENGAN
KUALITAS KOMITE AUDIT SEBAGAI VARIABEL MODERASI**

**(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek
Indonesia Tahun 2019-2021)**

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ABSTRAK

Tujuan penelitian ini adalah untuk menganalisis probabilitas atau peluang dari pengaruh opini audit *going concern*, pergantian manajemen, dan *financial distress* dengan kualitas komite audit sebagai variabel moderasi terhadap pergantian KAP jenis *upgrade*, *downgrade*, dan *samegrade*. Sampel penelitian menggunakan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2019-2021, yaitu sebanyak 20 sampel perusahaan dengan 207 populasi. Metode analisis data menggunakan analisis statistik deskriptif dan analisis regresi logistik multinomial.

Variabel opini audit *going concern* berpengaruh signifikan pada pergantian KAP *upgrade*, dan tidak berpengaruh signifikan pada pergantian KAP jenis *downgrade*, dan *samegrade*. Sedangkan variabel pergantian manajemen tidak berpengaruh signifikan pada pergantian KAP jenis *upgrade*, *downgrade*, dan *samegrade*. Selanjutnya pada variabel opini audit *going concern* tidak berpengaruh signifikan pada pergantian KAP jenis *upgrade*, *downgrade* dan *samegrade*.

Kemudian pada variabel opini audit *going concern* yang dimoderasi kualitas komite audit berpengaruh signifikan pada jenis *upgrade*, dan *samegrade*, namun tidak berpengaruh signifikan pada jenis pergantian KAP *downgrade*. Sedangkan pergantian manajemen yang dimoderasi kualitas komite audit berpengaruh signifikan pada jenis pergantian KAP *samegrade*, namun tidak berpengaruh pada pergantian KAP *upgrade* dan *downgrade*. Selanjutnya, variabel *financial distress* yang dimoderasi kualitas komite audit berpengaruh signifikan pada pergantian KAP *downgrade* dan *samegrade*, namun tidak berpengaruh pada pergantian KAP *upgrade*.

Kata Kunci: Opini Audit *Going concern*, Pergantian Manajemen, *Financial distress*, Kualitas Komite Audit, Pergantian KAP.

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**ANALYSIS OF FACTORS AFFECTING UPGRADE, DOWNGRADE, AND
SAMEGRADE TYPES OF KAP CHANGES WITH THE QUALITY OF THE
AUDIT COMMITTEE AS A MODERATING VARIABLE**
*(Empirical Study of Manufacturing Companies Listed on the Indonesia Stock
Exchange in 2019-2021)*

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ABSTRACT

The purpose of this study was to analyze the probability or opportunity of the effect of going concern audit opinion, management change, and financial distress with the quality of the audit committee as a moderating variable on the change of KAP types of upgrade, downgrade, and samegrade. The research sample used manufacturing companies listed on the Indonesia Stock Exchange in 2019-2021, namely 20 sample companies with 207 populations.

The data analysis method uses descriptive statistical analysis and multinomial logistic regression analysis. The going concern audit opinion variable has a significant effect on the change of KAP upgrade, and has no significant effect on the change of KAP type downgrade, and samegrade. While the management change variable has no significant effect on the change of KAP upgrade, downgrade, and samegrade types. Furthermore, the going concern audit opinion variable has no significant effect on the change of KAP of the upgrade, downgrade and samegrade types.

Then the going concern audit opinion variable moderated by the quality of the audit committee has a significant effect on the type of upgrade, and samegrade, but has no significant effect on the type of downgrade KAP change. Meanwhile, management changes moderated by the quality of the audit committee have a significant effect on the type of change of KAP samegrade, but have no effect on the change of KAP upgrade and downgrade. Furthermore, the financial distress variable moderated by the quality of the audit committee has a significant effect on downgrade and samegrade KAP changes, but has no effect on upgrading KAP changes.

Keywords: *Going concern Audit Opinion, Management Turnover, Financial Distress, Quality of Audit Committee, KAP Switching.*

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