

ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PERGANTIAN AUDITOR DENGAN *FINANCIAL DISTRESS* SEBAGAI VARIABEL

MODERASI

(Studi Empiris pada Perusahaan Perbankan yang Terdaftar di Bursa Efek
Indonesia Tahun 2019-2022)

Duwi Wijayanti ¹, Mega Handayani ²

INTISARI

Pergantian auditor dapat terjadi secara *mandatory* (wajib) dan *voluntary* (sukarela). Fenomena pergantian auditor di sektor perbankan terjadi pada kasus bank BTN yang dalam tujuh tahun tidak mengganti KAP sehingga dapat mempengaruhi independensi auditor dan hasil audit. Selain itu sektor perbankan juga berperan penting dalam perekonomian karena bank selalu diperlukan oleh hampir semua sektor. Tujuan penelitian ini untuk mengetahui pengaruh dari opini audit, reputasi KAP, *audit delay* dan pergantian manajemen terhadap pergantian auditor serta pengaruh masing-masing variabel tersebut setelah dimoderasi oleh *financial distress*. Sampel penelitian ini menggunakan perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2019-2022 yaitu sebanyak 43 sampel perusahaan. Sumber data diperoleh dari laporan auditan perusahaan. Penelitian ini menggunakan metode penelitian kuantitatif. Metode analisis data menggunakan analisis regresi logistik dan analisis regresi moderasi MRA (*Moderating Regression Analysis*).

Hasil nilai *Cox & Snell R Square* sebesar 0,235 dan nilai *Nagelkerke R Square* sebesar 0,327. Hal ini menandakan bahwa variabilitas dependen dapat dijelaskan pada variabel-variabel independen dalam penelitian ini adalah sebesar 32,7% dan sisanya dijelaskan oleh variabel lain di luar model penelitian ini. Kesimpulan dalam penelitian ini adalah opini audit tidak berpengaruh terhadap pergantian auditor sedangkan reputasi KAP, *audit delay* dan pergantian manajemen berpengaruh terhadap pergantian auditor. *Financial distress* tidak mampu memoderasi opini audit, reputasi KAP, *audit delay* dan pergantian manajemen terhadap pergantian auditor.

Kata Kunci: *Audit delay, financial distress, opini audit, pergantian auditor, pergantian manajemen, reputasi KAP.*

¹ Mahasiswa Program Studi Akuntansi Universitas Jenderal Achmad Yani
Yogyakarta

² Dosen Program Studi Akuntansi Universitas Jenderal Achmad Yani Yogyakarta

**ANALYSIS OF FACTORS INFLUENCING AUDITOR SWITCHING
WITH FINANCIAL DISTRESS AS A MODERATING VARIABLE
(Empirical Study on Banking Companies Listed on the Indonesia Stock
Exchange in 2019-2022)**

Duwi Wijayanti ¹, Mega Handayani ²

ABSTRACT

Auditor changes can occur mandatory and voluntary. The phenomenon of auditor changes in the banking sector occurred in the case of BTN Bank, which did not change its KAP for seven years, which could affect auditor independence and audit results. In addition, the banking sector also plays an important role in the economy because banks are always needed by almost all sectors. The purpose of this study was to determine the effect of audit opinion, KAP reputation, audit delay and management changes on auditor changes and the effect of each of these variables after being moderated by financial distress. The sample of this study used banking companies listed on the Indonesia Stock Exchange (IDX) in 2019-2022, namely 43 company samples. The data source was obtained from the company's audit report. This study uses a quantitative research method. The data analysis method uses logistic regression analysis and MRA (Moderating Regression Analysis) moderation regression analysis.

The results of the Cox & Snell R Square value were 0.235 and the Nagelkerke R Square value was 0.327. This indicates that the dependent variability can be explained by the independent variables in this study is 32.7% and the rest is explained by other variables outside the research model. The conclusion in this study is that audit opinion does not affect auditor turnover while KAP reputation, audit delay and management turnover affect auditor turnover. Financial distress is unable to moderate audit opinion, KAP reputation, audit delay and management turnover on auditor turnover.

Keywords: *Audit delay, auditor change, auditor opinion, financial distress, KAP reputation, management change.*

¹ Students of Accounting Study Program, General Achmad Yani University
Yogyakarta

² Lecturer in Accounting Study Program, General Achmad Yani University
Yogyakarta