

ABSTRAK

ANALISIS PENGARUH FINANCIAL DISTRESS, PERTUMBUHAN ASET, AUDIT TENURE, REPUTASI KAP DAN KOMITE AUDIT TERHADAP KUALITAS AUDIT DENGAN AUDITOR SWITCHING SEBAGAI VARIABEL INTERVENING (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Tahun 2012-2017)

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Penelitian ini bertujuan untuk menganalisis pengaruh Financial Distress, Pertumbuhan Aset, Audit Tenure, Reputasi KAP dan Komite Audit Terhadap Kualitas Audit dengan Auditor Switching sebagai variabel intervening pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2012-2017. Populasi dalam penelitian ini adalah perusahaan manufaktur go publik yang terdaftar di Bursa Efek Indonesia tahun 2012-2017 sebesar 837 perusahaan. Metode yang digunakan adalah metode *purposive sampling* dengan jumlah sampel dalam penelitian ini adalah 348 sampel dengan jumlah perusahaan manufaktur sebesar 58 perusahaan. Unit analisis dalam penelitian ini adalah laporan keuangan pada perusahaan manufaktur yang terdaftar di BEI dan daftar sanksi KAP dan AP yang diterbitkan oleh Kemenkeu, PPPK dan OJK. Teknik Analisis yang digunakan adalah Analisis Regresi Logistik dengan Path Analisis. Hasil analisis menunjukkan bahwa Financial Distress, Pertumbuhan Aset, Audit Tenure, Reputasi KAP, Komite Audit secara simultan berpengaruh terhadap Auditor Switching. Financial Distress, Pertumbuhan Aset, Audit Tenure, Reputasi KAP dan Komite Audit secara simultan tidak berpengaruh terhadap Kualitas audit. Financial Distress yang mencerminkan kondisi keuangan perusahaan tidak berpengaruh terhadap auditor switching, financial distress dimediasi oleh auditor switching berpengaruh terhadap kualitas audit. Pertumbuhan Aset yang diprosikan dengan kenaikan dan penurunan aset baik terhadap auditor switching maupun kualitas audit tidak berpengaruh, namun pertumbuhan aset dimediasi oleh auditor switching berpengaruh terhadap kualitas audit. Audit Tenure atau masa perikatan audit berpengaruh terhadap auditor switching, Audit tenur tidak berpengaruh terhadap kualitas audit, namun auditor switching dapat memediasi pengaruh audit tenur terhadap kualitas audit. Reputasi KAP yang diprosikan dengan *big four* dan *non big four* berpengaruh terhadap auditor switching dan kualitas audit, namun auditor switching tidak dapat memediasi pengaruh audit tenur terhadap kualitas audit. Komite Audit yang diprosikan dengan jumlah anggota audit berpengaruh terhadap auditor switching, komite audit tidak berpengaruh terhadap kualitas audit, namun komite audit dimediasi oleh auditor switching berpengaruh terhadap kualitas audit.

Kata Kunci: Financial Distress, Pertumbuhan Aset, Audit Tenure, Reputasi KAP, Komite Audit, Auditor Switching, Kualitas Audit.

ABSTRACT

ANALYSIS ON EFFECTS OF FINANCIAL DISTRESS, ASSET GROWTH, AUDIT TENURE, AUDIT FIRM REPUTATION AND AUDIT COMMITTEE ON AUDIT QUALITY WITH AUDITOR SWITCHING AS INTERVENING (Empirical Study at Manufacturing Companies Whose Registered in Indonesia Stock Exchange 2012-2017)

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This study aims to analyze the influence of Financial distress, Asset Growth, Audit Tenure, Audit Firm Reputation and Audit Committee on Audit Quality by Auditor Switching as intervening variables on publicly traded manufacturing companies listed in Indonesia Stock Exchange in 2012-2017. This population on this study is a publicly traded manufacturing companies listed in Indonesia Stock Exchange in 2012-2017 for 837 companies. Sampling method in this research is *purposive sampling* with the total number of samples in this study is 438 and the total manufacturing companies are 58. The unit of Analysis in this research is annual report from the publicly traded manufacturing companies listed in Indonesia Stock Exchange, List of Sanctions issued by the ministry of Finance, The Center Of Professional Accounting Development (PPPK) and The Financial Services Authority (OJK). The analysis technique used is logistic regression with path analysis. The results show that Financial Distress, Asset Growth, Audit Tenure, Audit Firm Reputation and Audit Committee significantly affect on Auditor Switching simultaneously. Financial Distress, Asset Growth, Audit Tenure, Audit Firm Reputation and Audit Committee do not affect on Auditor Switching simultaneously. Financial Distress that reflects the company's financial condition does not affect auditor switching. Financial distress influences audit quality. Financial distress mediated by auditor switching affects audit quality. Asset growth as measured by increases and decreases in assets for both auditor switching and audit quality has no effect, but it is mediated by auditor switching influences audit quality. Audit tenure or audit engagement period affects auditor switching, audit tenure has no effect on audit quality, but auditor switching can mediate the effect of audit tenure on audit quality. Audit Firm Reputation as measured by *big four* and *non big four* influences auditor switching and audit quality, but auditor switching cannot mediate the effect of audit tenure on audit quality. The Audit Committee as measured by the number of audit members has an effect on auditor switching, the audit committee has no effect on audit quality, but the audit committee mediated by auditor switching has an effect on audit quality.

Keywords: Financial Distress, Asset Growth, Audit Tenure, Audit Firm Reputation, Audit Committee, Auditor Switching, Audit Quality.