

ABSTRAK

Penelitian ini bertujuan untuk mengetahui (1) Pengaruh opini audit terhadap pergantian auditor (2) Pengaruh pergantian manajemen terhadap pergantian auditor (3) Pengaruh ukuran KAP terhadap pergantian auditor (4) Pengaruh ukuran perusahaan terhadap pergantian auditor (5) Pengaruh audit delay terhadap pergantian auditor pada perusahaan industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia tahun 2017-2019. Jenis penelitian ini adalah penelitian kausal komparatif dengan pendekatan *ex post facto*. Sampel diambil dengan menggunakan teknik *purposive sampling*. Sampel berjumlah 32 perusahaan dari 80 perusahaan industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia tahun 2017-2019, sehingga data penelitian yang dianalisis berjumlah 96. Teknik analisis data yang digunakan adalah statistik deskriptif dan regresi logistik. Berdasarkan hasil penelitian ini menunjukkan bahwa (1) Opini audit tidak berpengaruh terhadap pergantian auditor. (2) Pergantian manajemen tidak berpengaruh terhadap pergantian auditor. (3) Ukuran KAP tidak berpengaruh terhadap pergantian auditor. (4) Ukuran perusahaan tidak berpengaruh terhadap pergantian auditor. (5) Audit delay tidak berpengaruh terhadap pergantian auditor.

Kata Kunci: Pergantian auditor, opini audit, pergantian manajemen, ukuran KAP, ukuran perusahaan, *audit delay*

ABSTRACT

This study aims to determine (1) The effect of audit opinion on auditor turnover (2) The effect of management change on auditor turnover (3) The effect of KAP size on auditor turnover (4) The effect of company size on auditor turnover (5) The effect of audit delay on auditor turnover in basic and chemical industrial companies listed on the Indonesia Stock Exchange 2017-2019. This type of research is a comparative causal research with an ex post facto approach. Samples were taken using purposive sampling technique. The sample consisted of 32 companies from 80 basic and chemical industrial companies listed on the Indonesia Stock Exchange in 2017-2019, so that the research data analyzed was 96. The data analysis techniques used were descriptive statistics and logistic regression. Based on the results of this study, it shows that (1) audit opinion has no effect on auditor turnover. (2) management change has no effect on auditor turnover. (3) Firm size has no effect on auditor turnover. (4) Firm size has no effect on auditor turnover. (5) Audit delay has no effect on auditor turnover.

Keywords: *auditor turnover, audit opinion, management change, firm size, firm size, audit delay*