

ABSTRAK

Penelitian ini bertujuan untuk menguji dan mengetahui pengaruh *audit delay*, *audit fee*, *audit tenure* dan *opini going concern* terhadap *voluntary auditor switching* secara simultan dan parsial. Penelitian ini merupakan penelitian kuantitatif dengan karakteristik kausal komparatif. Populasi dalam penelitian ini adalah perusahaan sektor keuangan yang terdaftar di BEI tahun 2017-2022. Metode pengambilan sampel menggunakan *purposive sampling*. Sampel dalam penelitian ini adalah sebanyak 37 perusahaan selama 6 tahun, sehingga total sampel pada penelitian ini berjumlah 222. Teknik analisis data yang digunakan adalah statistik deskriptif dan analisis regresi logistik dengan menggunakan *software* SPSS versi 26. Hasil penelitian ini menunjukkan bahwa *audit delay*, *audit fee*, *audit tenure* dan *opini going concern* berpengaruh terhadap *voluntary auditor switching*. *Audit delay* berpengaruh signifikan positif terhadap *voluntary auditor switching*. *Audit tenure* berpengaruh signifikan negatif terhadap *voluntary auditor switching*. *Audit fee* dan *opini going concern* tidak berpengaruh terhadap *voluntary auditor switching*.

Kata kunci: *Voluntary Auditor Switching, Audit Delay, Fee, Tenure, Opini Going Concern*

ABSTRACT

This study aims to test and determine the effect of audit delay, audit fees, audit tenure and going concern opinion on voluntary auditor switching simultaneously and partially. This research is a quantitative research with comparative causal characteristics. The population in this study are financial sector companies listed on the IDX in 2017-2022. The sampling method used purposive sampling. The sample in this study were 37 companies for 6 years, so that the total sample in this study was 222. The data analysis technique used was descriptive statistics and logistic regression analysis using SPSS version 26 software. The results of this study indicate that audit delay, audit fees , tenure audits and going concern opinions have an effect on voluntary auditor switching. Audit delay has a significant positive effect on voluntary auditor switching. Tenure audit has a significant negative effect on voluntary auditor switching. Audit fees and going concern opinions have no effect on voluntary auditor switching.

Keyword: Voluntary Auditor Switching, Audit Delay, Fee, Tenure, Going Concern Opinion