

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *audit fee*, *audit delay*, *financial distress*, *audit opinion* dan *audit tenure* terhadap *auditor switching* (Studi Empiris pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar Di Bursa Efek Indonesia Tahun 2019-2021) secara parsial dan simultan. Penelitian ini merupakan penelitian kuantitatif. Data penelitian menggunakan data sekunder berupa laporan keuangan perusahaan pada Bursa Efek Indonesia (BEI) dan website perusahaan yang bersangkutan. Populasi dalam penelitian ini adalah Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia tahun 2019-2021 yang terdiri dari 30 perusahaan. Pemilihan sampel penelitian menggunakan teknik *purposive sampling* yang menghasilkan total 21 sampel dengan 3 tahun pengamatan (63 observasi). Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi logistik dengan menggunakan aplikasi *software* SPSS 25. Berdasarkan hasil uji, diketahui variabel *audit fee*, *audit delay*, *financial distress*, *audit opinion* dan *audit tenure* secara simultan berpengaruh signifikan terhadap *auditor switching*. Hasil penelitian menunjukkan bahwa variabel *financial distress*, *audit opinion* dan *audit tenure* secara parsial berpengaruh signifikan terhadap *auditor switching*, sedangkan variabel *audit fee* dan *audit delay* secara parsial tidak berpengaruh signifikan terhadap *auditor switching*.

**Kata kunci** : *Audit Fee, Audit Delay, Financial Distress, Audit Opinion, Audit Tenure, Auditor Switching*

## ***ABSTRACT***

This study aims to analyze the Effect of Audit Fee, Audit Delay, Financial Distress, Audit Opinion and Audit Tenure on Auditor Switching (Empirical Studies of Manufacturing Companies in the Food and Beverage Sub-Sector Listed on the Indonesia Stock Exchange in 2019-2021) partially and simultaneously. This research is a quantitative research. This research data uses secondary data in annual reports of company on the Indonesia Stock Exchange (IDX) and the official website of the related company. The population in this study are Manufacturing Companies in the Food and Beverage Sub-Sector Listed on the Indonesia Stock Exchange in 2019-2021 consisting of 30 companies. The selection of the research sample used a purposive sampling technique which resulted in a total of 21 samples with 3 years of observation (63 observations). The analysis technique used is logistic regression analysis technique using the SPSS 25 software application. Based on the test result, it is known that the variables Audit Fee, Audit Delay, Financial Distress, Audit Opinion and Audit Tenure simultaneously have a significant effect on Auditor Switching. The results showed that the variables of financial distress, audit opinion and audit tenure partially had a significant effect on auditor switching, while the variables audit fees and audit delay partially had no significant effect on auditor switching.

**Keywords :** Audit Fee, Audit Delay, Financial Distress, Audit Opinion, Audit Tenure, Auditor Switching