

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Financial Distress, Firm Size, Audit Delay dan Audit Fee terhadap Auditor Switching secara simultan dan parsial. Penelitian ini merupakan penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan sektor Property dan Real Estate yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2020-2023 yang telah diaudit berjumlah 63 perusahaan. Metode pengambilan sampel dilakukan dengan menggunakan metode purposive sampling. Sampel dalam penelitian ini adalah sebanyak 51 perusahaan selama 4 tahun, sehingga total sampel pada penelitian ini berjumlah 204. Metode analisis data yang digunakan untuk menguji hipotesis adalah statistik deskriptif dan analisis regresi logistik dengan menggunakan software SPSS versi 26. Hasil penelitian ini menunjukkan bahwa Financial Distress, Firm Size, Audit Delay dan Audit Fee berpengaruh secara simultan terhadap Auditor Switching. Sedangkan secara parsial Audit Delay berpengaruh terhadap Auditor Switching. Financial Distress, Firm Size, dan Audit Fee tidak berpengaruh terhadap Auditor Switching. **Kata Kunci: Financial Distress, Firm Size, Audit Delay, Audit Fee, Auditor Switching**

ABSTRACT

This study aims to examine the effect of Financial Distress, Firm Size, Audit Delay and Audit Fee on Auditor Switching simultaneously and partially. This study is a quantitative study. The population in this study are Property and Real Estate sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2020-2023 which have been audited totaling 63 companies. The sampling method was carried out using the purposive sampling method. The sample in this study was 51 companies for 4 years, so that the total sample in this study was 204. The data analysis method used to test the hypothesis is descriptive statistics and logistic regression analysis using SPSS software version 26. The results of this study indicate that Financial Distress, Firm Size, Audit Delay and Audit Fee have a simultaneous effect on Auditor Switching. While partially Audit Delay has an effect on Auditor Switching. Financial Distress, Firm Size, and Audit Fee have no effect on Auditor Switching.

Keywords: *Financial Distress, Firm Size, Audit Delay, Audit Fee, Auditor Switching*