

ABSTRAK

Tujuan dari penelitian ini yaitu untuk mengetahui dan memberikan bukti secara empiris mengenai Pengaruh *Financial Distress*, *Audit Tenure*, *Audit delay* dan *Fee Audit* terhadap *Auditor Switching*. Penelitian ini dilakukan pada perusahaan *Consumer Non-Cyclicals* yang Terdaftar di Bursa Efek Indonesia Periode 2021-2023). Jenis penelitian ini yaitu penelitian kuantitatif dengan menggunakan data sekunder berupa laporan keuangan yang telah diaudit yang diperoleh dari situs resmi perusahaan maupun situs resmi Bursa Efek Indonesia serta literatur, jurnal maupun sumber lain yang berkaitan dengan fenomena yang dibahas dalam penelitian ini. Teknik pemilihan sampel menggunakan purposive sampling yaitu berdasarkan kriteria yang telah ditentukan oleh peneliti sehingga didapat sampel sebanyak 79 perusahaan dengan 3 tahun pengamatan dengan jumlah keseluruhan 237 data observasi. Teknik analisis data dalam penelitian ini yakni menggunakan regresi Regresi Logistik yang diolah dengan bantuan aplikasi spss 25. Hasil penelitian dapat disimpulkan bahwa *Financial Distress* secara parsial tidak berpengaruh terhadap *Auditor Switching*, *Audit Tenure* secara parsial berpengaruh terhadap *Auditor Switching*, *Audit delay* secara parsial tidak berpengaruh terhadap *Auditor Switching*, *Fee Audit* secara parsial tidak berpengaruh terhadap *Auditor Switching*, *Financial Distress*, *Audit Tenure*, *Audit delay* dan *Fee Audit* secara simultan berpengaruh terhadap *Auditor Switching*.

Kata kunci: *Auditor Switching*, *Financial Distress*, *Audit Tenure*, *Audit delay*, *Fee Audit*.

ABSTRACT

The purpose of this study is to find out and provide empirical evidence regarding the effect of Financial Distress, Audit Tenure, Audit delay, and Fee Audit on Auditor Switching. This research was conducted on Consumer Non-Cyclicals companies listed on the Indonesia Stock Exchange for the period 2021–2023. This type of research is quantitative research using secondary data in the form of audited financial statements obtained from the official websites of the companies as well as the official website of the Indonesia Stock Exchange, as well as literature, journals, and other sources related to the phenomenon discussed in this study. The sampling technique used is purposive sampling, which is based on criteria determined by the researcher so that a sample of 79 companies was obtained with 3 years of observation with a total of 237 observational data. The data analysis technique in this study is logistic regression, which is processed using the SPSS 25 application. The results of the study can be concluded as follows Financial Distress partially has no effect on Auditor Switching, Audit Tenure partially has an effect on Auditor Switching, Audit delay partially has no effect on Auditor Switching, 4) Fee Audit partially has no effect on Auditor Switching, Financial Distress, Audit Tenure, Audit delay, and Fee Audit simultaneously have an effect on Auditor Switching.

Keywords: *Auditor Switching, Financial Distress, Audit Tenure, Audit delay, Fee Audit.*