

ABSTRAK

Perusahaan yang terdaftar di Bursa Efek Indonesia diwajibkan untuk menyampaikan laporan keuangan secara transparansi yang telah diaudit akuntan public. Mengenai Jasa Akuntan Publik Indonesia diatur dalam Peraturan Menteri Keuangan No.17/PMK.01/2008 yang mendasari terjadinya *auditor switching* secara paksaan. Berbagai pertanyaan timbul ketika perusahaan melakukan pergantian auditor secara sukarela karena terjadi diluar peraturan yang telah diterapkan

Penelitian ini bertujuan untuk mengetahui bagaimana komisaris independen, pergantian manajemen, opini audit, *leverage*, ukuran perusahaan dan *auditor switching* serta menguji pengaruh komisaris independen, pergantian manajemen, opini audit, *leverage* dan ukuran perusahaan terhadap *auditor switching*.

Hipotesis dalam penelitian ini diuji dengan teknik Analisis Statistik Deskriptif dan Analisis Regresi Logistik. Populasi dalam penelitian ini adalah perusahaan yang terdaftar di BEI pada periode 2008-2015. Metode sampling yang digunakan yaitu *purposive sampling* dengan jumlah sampel sebanyak 37 perusahaan.

Hasil penelitian menunjukkan bahwa komisaris independen, pergantian manajemen, opini audit, *leverage* dan ukuran perusahaan secara simultan berpengaruh signifikan terhadap *auditor switching*. Tetapi, secara parsial hanya komisaris independen, pergantian manajemen dan ukuran perusahaan yang berpengaruh signifikan terhadap *auditor switching* pada perusahaan yang terdaftar di BEI periode 2008-2015.

Penelitian ini membuktikan bahwa *auditor switching* terjadi tidak hanya karena adanya aturan yang berlaku menurut menteri keuangan, tetapi banyak faktor yang dapat mempengaruhinya diantaranya yaitu komisaris independen, pergantian manajemen dan ukuran suatu perusahaan.

Kata kunci : *Auditor Switching*; Komisaris Independen; Pergantian Manajemen; Opini Audit

ABSTRACT

Companies listed on the Indonesian Stock Exchange are required to submit financial statements that have been audited by the transparency of public accountants. Regarding the Public Accounting Services Indonesia stipulated in the Peraturan Menteri Keuangan No 17/PMK.01/2008 underlying compulsion auditors switching. Various question arise when companies voluntary auditor switching that occur because, despite rules that have been set .

This study aims to determine how the independen commissioner, management change, the audit opinion, leverage, firm size and auditor switching and test the effect of independen commissioner, management change, the audit opinion, leverage and the size of the company auditor switching simultaneously and test the effect of independen commissioner, management change and audit opinion, the auditor switching partially.

The hypothesis tested in this study by using descriptive statistic analysis and logistic regression analysis. The population in this study is a listed company on the Indonesia Stock Exchange in the period 2008-2015 with the sampling method used is purposive sampling which resulted in a total sample of 37 companies with established criteria.

The result showed that the in independen commissioner, management change, the audit opinion, leverage and size of enterprises simultaneously significantly influence the auditor switching. However, only partially independen commissioner, management change and the size of the company significantly influence the auditor switching on companies listed on the Indonesia Stock Exchange period 2008-2015.

This study proves that the auditor switching occurs not only because of the rules that apply according to Regulation of Minister of Finance, but many factors can influence them are independent commissioner, management change and the size of a company, so the company may consider many factors when deciding the auditor switching

Keyword : *Auditor Switching; independent commissioner; management change and the audit opinion*