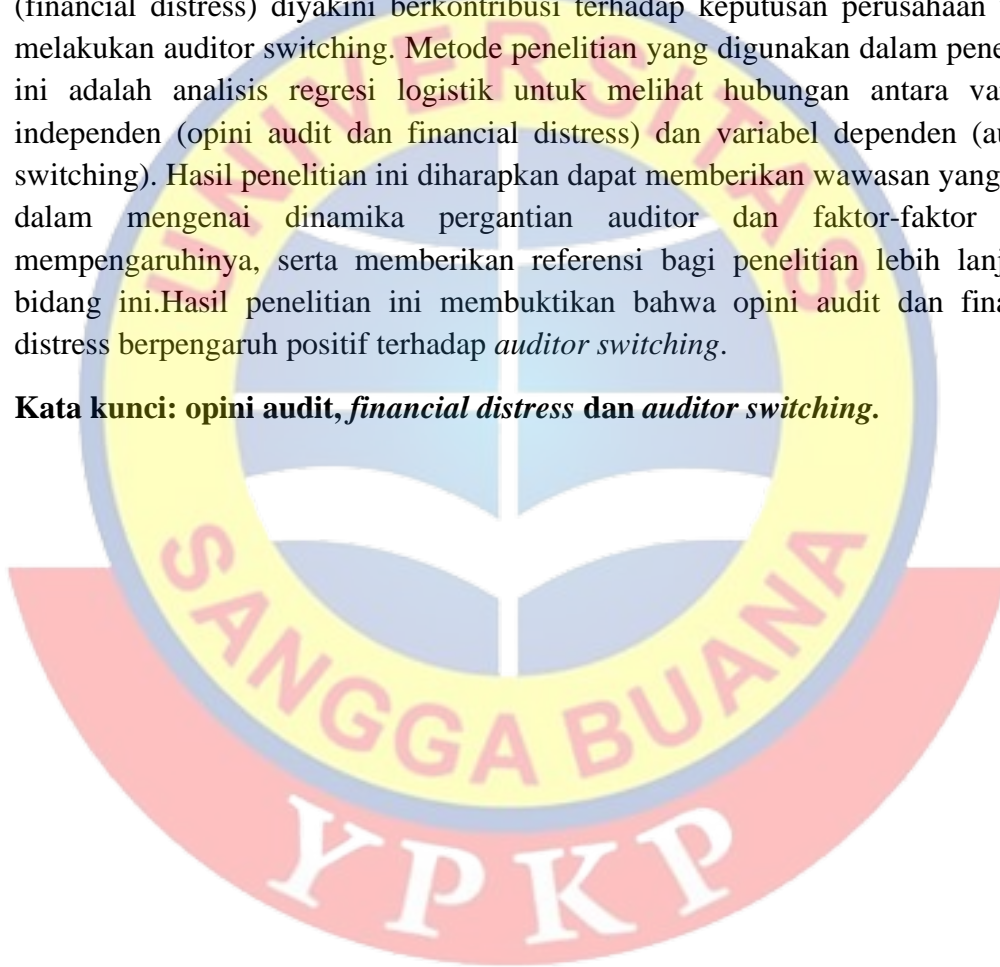


## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh opini audit dan financial distress terhadap auditor switching pada perusahaan Food & Beverage yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2018-2022. Auditor switching merupakan fenomena di mana perusahaan mengganti auditor eksternal mereka, yang dapat terjadi secara sukarela (voluntary) atau wajib (mandatory). Faktor-faktor seperti opini audit yang tidak sesuai dan kondisi keuangan yang tidak stabil (financial distress) diyakini berkontribusi terhadap keputusan perusahaan untuk melakukan auditor switching. Metode penelitian yang digunakan dalam penelitian ini adalah analisis regresi logistik untuk melihat hubungan antara variabel independen (opini audit dan financial distress) dan variabel dependen (auditor switching). Hasil penelitian ini diharapkan dapat memberikan wawasan yang lebih dalam mengenai dinamika pergantian auditor dan faktor-faktor yang mempengaruhinya, serta memberikan referensi bagi penelitian lebih lanjut di bidang ini. Hasil penelitian ini membuktikan bahwa opini audit dan financial distress berpengaruh positif terhadap *auditor switching*.

**Kata kunci:** *opini audit, financial distress dan auditor switching.*



## ABSTRACT

This study aims to analyze the influence of audit opinion and financial distress on auditor switching in Food & Beverage companies listed on the Indonesia Stock Exchange (IDX) during the 2018-2022 period. Auditor switching refers to the phenomenon where companies change their external auditors, which can occur voluntarily or mandatorily. Factors such as unfavorable audit opinions and unstable financial conditions (financial distress) are believed to contribute to the companies' decision to switch auditors. The research employs logistic regression analysis to examine the relationship between the independent variables (audit opinion and financial distress) and the dependent variable (auditor switching). The findings of this study are expected to provide deeper insights into the dynamics of auditor switching and its influencing factors, as well as serve as a reference for further research in this field. The results of this study demonstrate that both audit opinions and financial distress have a positive effect on auditor switching.

Keywords: audit opinion, financial distress, auditor switching.

