

ABSTRAK

Penelitian ini dilakukan untuk mengetahui pengaruh opini audit, ukuran perusahaan klien, pertumbuhan perusahaan klien terhadap pergantian auditor pada perusahaan manufaktur di BEI baik pengaruh secara parsial maupun simultan. Metode pengumpulan data dilakukan melalui data sekunder dengan teknik analisis regresi logistik.

Populasi penelitian ini adalah perusahaan manufaktur yang tercatat di Bursa Efek Indonesia tahun 2010-2013. Sebanyak 19 perusahaan sampel diambil dari website resmi Bursa Efek Indonesia (BEI), www.idx.co.id. Penelitian ini termasuk dalam jenis penelitian deskriptif verifikatif bersifat kausalitas..

Berdasarkan hasil pengolahan data, dapat diketahui bahwa variabel opini audit, ukuran perusahaan klien, dan pertumbuhan perusahaan klien tidak berpengaruh secara simultan terhadap pergantian auditor. Berdasarkan pengujian regresi logistik secara simultan oleh variabel opini audit, ukuran perusahaan klien, dan pertumbuhan perusahaan klien mampu menjelaskan variasi dari variabel dependen yaitu pergantian auditor sebesar 3,8% dan sisanya 96,2% dijelaskan oleh faktor-faktor lain yang tidak dilibatkan dalam model.

Kata kunci : opini, pergantian auditor, pertumbuhan, ukuran perusahaan

ABSTRACT

This study was conducted to determine the effect of the audit opinion, the size of the client company, the client company's growth to the change of auditors on manufacturing companies in BEI either partially or simultaneously influence. Methods of data collection is done through secondary data by using logistic regression analysis.

The population of this research is manufacturing company listed on the Indonesia Stock Exchange (IDX) from 2010-2013. Amounted to 19 companies sample taken from the official website of the Indonesian Stock Exchange (IDX), www.idx.co.id. This research included in this type of research is descriptive verification causality ..

Based on the results of data processing, it is known that variable audit opinion, the size of the client company, and does not affect the growth of client companies simultaneously towards the turn of the auditor. Based on logistic regression testing simultaneously by variable audit opinion, the size of the client company, and growth enterprise clients are able to explain the variation of the dependent variable is the change of auditors of 3.8% and the remaining 96.2% is explained by other factors that are not included in the model

Keywords: opinion, auditor switching, growth, company size