

ABSTRAK

PENGARUH KEPEMILIKAN MANAJEMEN, PERTUMBUHAN PERUSAHAAN, *AUDIT DELAY*, DAN REPUTASI KAP TERHADAP PERGANTIAN AUDITOR SECARA *VOLUNTARY*

(Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2008-2013)

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Penelitian ini memiliki beberapa tujuan. Pertama, untuk mengetahui pengaruh kepemilikan manajemen terhadap pergantian auditor. Kedua, pengaruh pertumbuhan perusahaan terhadap pergantian auditor. Ketiga, pengaruh *audit delay* terhadap pergantian auditor. Keempat, pengaruh reputasi KAP terhadap pergantian auditor.

Jenis penelitian ini adalah studi empiris. Sampel penelitian adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2008-2013. Pengambilan sampel penelitian dilakukan dengan metode *purposive sampling* dan menghasilkan sampel sebanyak 40 perusahaan. Data diuji dengan analisis regresi logistik.

Hasil pengujian menunjukkan bahwa tingkat pertumbuhan perusahaan berpengaruh terhadap pergantian auditor. Sementara itu, kepemilikan manajemen, *audit delay* dan reputasi KAP tidak berpengaruh terhadap pergantian auditor.

Kata Kunci: pergantian auditor, kepemilikan manajemen, pertumbuhan perusahaan, audit delay, reputasi kantor akuntan publik

ABSTRACT

**THE INFLUENCE OF MANAGEMENT OWNERSHIP, GROWTH,
AUDIT DELAY, AND ACCOUNTING FIRM'S REPUTATION TO THE
VOLUNTARY AUDITOR SWITCHING**

**(an Empirical Study at Manufacturing Companies Listed at
Indonesian Stock Exchange in The Year 2008-2013)**

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The aim of this research is to analyze the influence of management ownership, growth, audit delay, and accounting firm's reputation to the voluntary auditor switching.

The research was an empirical study. The sample used in this research were manufacturing companies listed in Indonesian Stock Exchange in 2008-2013. Those companies were selected using purposive sample method. There were 40 companies. The data were tested by logistic regression analysis.

The result showed that growth was the only factor, which significantly influenced the voluntary auditor switching. In contrast, management ownership, audit delay, and accounting firm's reputation did not have any significant influence to the voluntary auditor switching.

Keywords: auditor switching, management ownership, growth, audit delay, accounting firm's reputation