

Tika Aprilia Dianti, 16321019, **Pengaruh Reputasi Auditor, Opini Audit, dan Audit Fee Terhadap Voluntary Auditor Switching**, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Januari 2020

ABSTRAKSI

Penelitian ini bertujuan untuk mengetahui pengaruh reputasi auditor, opini audit, dan audit *fee* terhadap *voluntary auditor switching*. Metode penelitian yang digunakan adalah metode kuantitatif dengan mengambil data sekunder. Pemilihan sampel menggunakan metode *purposive sampling*. Berdasarkan kriteria yang telah ditentukan diperoleh sampel sebanyak 67 perusahaan. Analisis data menggunakan analisis regresi logistik. Hasil penelitian menunjukkan bahwa reputasi auditor tidak berpengaruh terhadap *voluntary auditor switching*. Opini audit tidak berpengaruh terhadap *voluntary auditor switching*. Audit *fee* tidak berpengaruh terhadap *voluntary auditor switching*.

Kata kunci: reputasi auditor, opini audit, audit *fee* dan *voluntary auditor switching*.

*Tika Aprilia Dianti, 16321019, **The Effect Of Audit Firm Reputation, Audit Opinion, And Audit Fees On Voluntary Auditor Switching**, Accounting, Faculty Of Economics And Business, University Of Muhammadiyah Gresik, January 2020*

ABSTRACT

The research aimed to determine the effect of audit firm reputation, audit opinion and audit fees on voluntary auditor switching. This research was used a casual method by taking secondary data. The selection of sample used purposive sampling method. From the predetermined criteria obtained a sample 67 companies. Analyzing of data was used logistic regression analyzed. The result showed that audit firm reputation didn't effect on the voluntary auditor switching. Audit opinion didn't effect on the voluntary auditor switching. Audit fees didn't effect on the voluntary auditor switching.

Keywords: audit firm reputation, audit opinion, audit fees and voluntary auditor switching.