

ABSTRAK

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PENGARUH *FEE AUDIT*, *AUDIT DELAY*, PERGANTIAN MANAJEMEN TERHADAP *AUDITOR SWITCHING* (STUDI KASUS PADA PERUSAHAAN SEKTOR PROPERTI DAN *REAL ESTATE* YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2021-2024)

SARI

Latar Belakang: Fenomena *auditor switching* di Indonesia masih menjadi isu penting dalam tata kelola perusahaan karena berhubungan dengan independensi auditor, kualitas laporan keuangan, dan konflik kepentingan antara manajemen serta pemegang saham. Berdasarkan latar belakang tersebut, penelitian ini dirumuskan untuk menjawab apakah *fee audit*, *audit delay*, dan pergantian manajemen berpengaruh terhadap *auditor switching* pada perusahaan sektor properti dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI). Tujuan penelitian adalah untuk menganalisis pengaruh masing-masing variabel secara parsial maupun simultan terhadap *auditor switching*.

Metode: Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian kausal-komparatif. Populasi penelitian mencakup 90 perusahaan sektor properti dan real estate yang terdaftar di BEI pada periode 2021–2024. Sampel ditentukan dengan metode *purposive sampling* sehingga diperoleh 64 perusahaan dengan total 256 unit analisis. Instrumen penelitian berupa data sekunder yang diperoleh dari laporan keuangan auditan dan annual report perusahaan. Analisis data dilakukan dengan regresi data panel menggunakan model *Random Effect Model* (REM) melalui aplikasi *Eviews 12*.

Hasil: Hasil penelitian menunjukkan bahwa: (1) *fee audit* tidak berpengaruh signifikan terhadap *auditor switching*; (2) *audit delay* berpengaruh positif signifikan terhadap *auditor switching*; (3) pergantian manajemen berpengaruh positif signifikan terhadap *auditor switching*; dan (4) secara simultan, *fee audit*, *audit delay*, dan pergantian manajemen berpengaruh signifikan terhadap *auditor switching*. Nilai *Adjusted R²* sebesar 31,16% menunjukkan bahwa variabel penelitian mampu menjelaskan fenomena *auditor switching*, sementara sisanya dipengaruhi faktor lain di luar model.

Simpanan: Berdasarkan hasil penelitian, dapat disimpulkan bahwa faktor utama pendorong *auditor switching* pada sektor properti dan *real estate* adalah *audit delay* dan pergantian manajemen, sedangkan *fee audit* bukan menjadi pertimbangan dominan. Temuan ini mendukung teori keagenan, bahwa *auditor switching* dapat menjadi mekanisme monitoring eksternal untuk menjaga independensi dan meningkatkan kualitas pelaporan keuangan.

Kata Kunci: *Auditor Switching*, *Fee Audit*, *Audit Delay*, Pergantian Manajemen, Teori Keagenan.

ABSTRACT

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THE EFFECT OF AUDIT FEES, AUDIT DELAYS, AND MANAGEMENT CHANGES ON SWITCHING AUDITORS (CASE STUDY ON PROPERTY DAN REAL ESTATE SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE PERIOD 2021-2024)

ABSTRACT

Background: Auditor switching in Indonesia remains an important issue in corporate governance as it relates to auditor independence, the quality of financial reporting, and potential conflicts of interest between management and shareholders. Based on this background, this study aims to examine whether audit fee, audit delay, and management change influence auditor switching in property and real estate companies listed on the Indonesia Stock Exchange (IDX). The purpose of this research is to analyze the effect of each variable both partially and simultaneously on auditor switching.

Methods: This study employs a quantitative approach with a causal-comparative research design. The population consists of 90 property and real estate companies listed on the IDX during 2021–2024. Using purposive sampling, 64 companies were selected, resulting in 256 units of analysis. The research instrument relies on secondary data obtained from audited financial statements and annual reports. Data analysis was conducted using panel data regression with the Random Effect Model (REM) through EViews 12 software.

Result: The results show that: (1) audit fee has no significant effect on auditor switching; (2) audit delay has a positive and significant effect on auditor switching; (3) management change has a positive and significant effect on auditor switching; and (4) simultaneously, audit fee, audit delay, and management change significantly influence auditor switching. The Adjusted R^2 value of 31.16% indicates that the research variables explain part of the auditor switching phenomenon, while the remainder is influenced by other factors outside the model.

Conclusion: It can be concluded that the main drivers of auditor switching in the property and real estate sector are audit delay and management change, whereas audit fee is not a dominant consideration. These findings support agency theory, suggesting that auditor switching functions as an external monitoring mechanism to maintain auditor independence and enhance the credibility of financial reporting.

Keywords: Auditor Switching, Audit Fee, Audit Delay, Management Change, Agency Theory.