

Studi ini bermaksud guna mempelajari bagaimana stres keuangan, pergantian manajemen, pendapat audit, dan ukuran perusahaan memberi dampak ke pergantian auditor pada perusahaan manufaktur yang tercatat di Bursa Efek Indonesia dari tahun 2020-2022. Pada studi ini mengaplikasikan teknik pengambilan sampel purposive, yang menyajikan 312 sampel dari 104 perusahaan semasa tiga periode. Analisis regresi logistik yakni teknik analisis data yang diaplikasikan pada studi ini. Temuan studi mendapati akan pergeseran manajemen dan stres keuangan memberi dampak ke pergeseran auditor. Auditor switching tak berdampak pada opini audit. Faktor yang memberi dampak ke *auditor switching*.

**Kata kunci: Financial Distress, pergantian manajemen, opini audit, ukuran perusahaan, auditor switching**



## **ABSTRACT**

The goal of this research is to determine the effects of auditor switching in manufacturing companies listed on the Indonesia Stock Exchange between 2020 and 2022 on factors such as financial difficulty, management changes, audit opinions, and company size. Purposive sampling, the sample approach employed in this study, produced a total sample of 312 samples during a three-year period from 104 organizations. Logistic regression analysis was the method of data analysis employed in this investigation. The findings indicated that auditor switching is impacted by financial hardship. Management changes have an impact on auditor switching. Switching auditors is unaffected by the audit opinion. The impact of company size on auditor switching

**Keyword: Financial distress, management change, audit opinion, company size, auditor switching**

