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THESIS

**FACTORS INFLUENCING AUDITOR SWITCHING: WITH COVID-19
AS A MODERATING VARIABLE
(Empirical study on BUMN companies listed on the IDX in the 2015-2022
period)**

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ABSTRACT

This study aims to determine the factors that can influence auditor switching. The independent variables used in this research are modified audit opinion, ownership concentration, management change, and financial distress. This research also uses Covid-19 as a moderating variable in financial distress and auditor switching. The population in this research is Badan Usaha Milik Negara (BUMN) listed on the Indonesia Stock Exchange (IDX) for the 2015-2022 period. The sample was determined by purposive sampling method and obtained 21 companies. Data analysis conducted with binary logistic regression analysis with moderated regression analysis and using SPSS Version 27 software. The results of this study indicate that modified audit opinion and ownership concentration do not have a significant effect on auditor switching. Management change has a significant positive effect and financial distress has a significant negative effect on auditor switching. Covid-19 is not able to moderate the relationship between financial distress and Auditor Switching.

Keywords: *Auditor Switching, Modified Audit Opinion, Ownership Concentration, Management Change, Financial Distress, Covid-19*