

ABSTRACT

The purpose of this study is to find empirical evidence about the influence of corporate social responsibility, the auditor's opinion and the financial distress of the auditor switching on the financial sector companies listed on the Stock Exchange 2010-2013.

The data used is data of financial sector companies listed on the Indonesian Stock Exchange (BEI) 2010-2013. Variable research is corporate social responsibility (CSRI), auditor opinion (AO), financial distress (Z) and auditor switching (AS). This study using purposive sampling method and logistic regression analysis with SPSS 20 program application, this research tries to examine the influence of corporate social responsibility, auditor's opinion and financial distress of the auditor switching.

Results of the study are as follows: (1) corporate social responsibility does not affect the auditor switching, (2) the auditor's opinion does not affect the auditor switching, (3) financial distress affect the auditor switching. And simultaneously corporate social responsibility, auditors opinion and financial distress together have an influence in predicting auditor switching of 7.8%. Future studies may consider using the study object other than the financial sector, which is listed on the Stock Exchange and the observation of more than four years.

Keywords : corporate social responsibility, auditor's opinion, financial distress and auditor switching.

ABSTRAK

Tujuan penelitian ini adalah untuk menemukan bukti empiris mengenai pengaruh *corporate social responsibility*, *auditor opinion* dan *financial distress* terhadap *auditor switching* pada perusahaan sektor keuangan yang terdaftar di BEI periode 2010-2013.

Data yang digunakan adalah data perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2010-2013. Variabel penelitian yang digunakan adalah *corporate social responsibility* (CSRI), *auditor opinion* (AO), *financial distress* (Z) dan *auditor switching* (AS). Penelitian ini menggunakan metode *purposive sampling* dan alat analisis regresi logistik dengan aplikasi program SPSS 20, penelitian ini mencoba untuk menguji pengaruh *corporate social responsibility*, *auditor opinion* dan *financial distress* terhadap *auditor switching*.

Hasil penelitian adalah sebagai berikut: (1) *corporate social responsibility* tidak berpengaruh terhadap *auditor switching*, (2) *auditor opinion* tidak berpengaruh terhadap *auditor switching*, (3) *financial distress* berpengaruh terhadap *auditor switching*. Dan secara simultan *corporate social responsibility*, *auditor opinion* dan *financial distress* bersama-sama memiliki pengaruh dalam memprediksi *auditor switching* sebesar 7,8%. Penelitian selanjutnya mungkin dapat mempertimbangkan untuk menggunakan objek penelitian selain sektor keuangan yang terdaftar di BEI dan tahun pengamatan lebih dari empat tahun.

Kata kunci : *corporate social responsibility*, *auditor opinion*, *financial distress* dan *auditor switching*