ABSTRAK

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Program Studi	:	Akuntansi
Judul	:	Pengaruh *Opini Audit Going Concern*, Kepemilikan Institusional, *Audit Delay* Terhadap *Voluntary Auditor Switching* Pada Perusahaan *Real Estate* dan *Property* yang terdaftar di bursa efek indonesia Periode (2021-2024).

Penelitian ini bertujuan untuk menganalisis pengaruh opini audit *going concern*, kepemilikan institusional, dan *audit delay* terhadap *voluntary auditor switching* pada perusahaan sektor *real estate* dan *property* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021–2024. Fenomena pergantian auditor secara sukarela menjadi perhatian karena dapat mencerminkan kondisi keuangan perusahaan, strategi manajemen, serta kualitas tata kelola perusahaan. Populasi penelitian mencakup seluruh perusahaan *real estate* dan *property* di BEI, dengan penentuan sampel menggunakan metode sensus, yaitu seluruh populasi dijadikan sampel penelitian.. Data diperoleh dari laporan tahunan yang dipublikasikan dan dianalisis menggunakan regresi logistik dengan bantuan perangkat lunak SPSS 26. Hasil penelitian menunjukkan bahwa opini audit *going concern* dan kepemilikan institusional berpengaruh signifikan terhadap *voluntary auditor switching*, sedangkan *audit delay* tidak memiliki pengaruh signifikan. Temuan ini mengindikasikan bahwa perusahaan cenderung mengganti auditor ketika memperoleh opini audit *going concern*, namun ketepatan waktu audit tidak menjadi faktor utama dalam keputusan pergantian auditor secara sukarela. Penelitian ini memberikan kontribusi pada pengembangan literatur terkait faktor-faktor yang memengaruhi *voluntary auditor switching*, serta menjadi referensi bagi manajemen perusahaan, auditor, investor, dan regulator dalam memahami dinamika keputusan pergantian auditor.

Kata kunci : Opini Audit *Going Concern*, Kepemilikan Institusional, *Audit Delay*, *Voluntary Auditor Switching*.

ABSTRACT

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Judul : Pengaruh Opini Audit Going Concern, Kepemilikan Institusional, Audit Delay Terhadap Voluntary Auditor Switching Pada Perusahaan Real Estate dan Property yang terdaftar di bursa efek indonesia Periode (2021-2024).

This study aims to analyze the effect of going concern audit opinion, institutional ownership, and audit delay on voluntary auditor switching in real estate and property sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. The phenomenon of voluntary auditor switching attracts attention as it may reflect the company's financial condition, management strategies, and quality of corporate governance. The research population includes all real estate and property companies on the IDX, with the sample determined using the census method, in which the entire population was included as the research sample. Data were obtained from published annual reports and analyzed using logistic regression with the assistance of SPSS 26 software. The results show that going concern audit opinion and institutional ownership have a significant effect on voluntary auditor switching, while audit delay has no significant effect. These findings indicate that companies tend to change auditors when receiving a going concern audit opinion, whereas the timeliness of the audit is not a primary factor in the decision to voluntarily switch auditors. This research contributes to the development of literature related to the factors influencing voluntary auditor switching and serves as a reference for company management, auditors, investors, and regulators in understanding the dynamics of auditor change decisions.

Keywords : Going Concern Audit Opinion, Institutional Ownership, Audit Delay, Voluntary Auditor Switching.