

ABSTRACT

Auditor switching is the turn of auditor's firm size nor auditor committed by firms. Auditor switching can being mandatory or voluntary. Auditor switching with mandatory happened because doing the duty from applied regulation. While voluntary auditor switching happened because some a reason or factors-factors from client firms side nor auditor's firm size outside of applied regulation.

The aims of this research was to prove the influence of the auditor opinion, public accountant firm size, change of management toward the auditor switching at manufacture companies on list in Indonesia Stock Exchange during 2010-2014.

The auditor opinion was measured by using dummy variables, public accountant firm size is measured by dummy variables and change of management measured by dummy variables. Auditor switching measured using dummy variables.

Population in this study is the 132 manufacture companies on list in Indonesian Stock Exchange during 2010-2014. With purposive sampling method obtained sample of 10 companies. The hypotheses were tested using binary logistic regression.

The result shows that the auditor opinion, public accountant firm size, change of management does not significantly affect to auditor switching.

Keyword : Auditor Opinion, Public Accountant Firm Size, Change of Management, Auditor Switching

