

ABSTRACT

Auditor Switching is a behavior undertaken by a company to move Public Accounting Firm (KAP) as well as change of auditor. Switching auditors can occur because of two things that are mandatory and voluntary. Questions arise when the company conducts a voluntary switching auditor beyond the established rules.

This study aims to analyze companies experiencing switching auditors through several factors namely KAP size, audit opinion and change of management of switching auditors.

KAP size was measured using dummy variable, audit opinion was measured using dummy variable, management change was measured by using dummy variable and switching auditor was measured using dummy variable.

Population in this research is state-owned company listed in BEI year 2010 - 2016. Sampling technique used in this research is purposive sampling. Pursuant to purposive sampling method, obtained 35 sample company. Analytical technique used is logistic regression analysis.

Based on the results of data processing, it can be seen that the size of KAP, audit opinion and change of management have simultaneous influence on the auditor switching. However partially the three variables namely KAP size, audit opinion and change of management have no partial influence on the switching auditor

Keywords: Switching Auditor, KAP size, audit opinion, change of management