

ABSTRACT

The auditor switching is an act of the company or client in performing the change of the public accountant office either mandatory or voluntary. Indonesia is one of the States which implies a compulsory change of auditors companies stipulated in Regulation of the Minister of Finance No. 17 / PMK.01.2008 on "Public Accounting Services". Questions arise when the company conducts a voluntary auditor switching at the sole discretion of the company itself because, beyond the existing regulations. To date, there are still companies that do voluntary switching auditors.

This study aims to determine the factors that can affect the company to conduct auditors switching voluntarily. Some of these factors include audit opinion, auditor reputation, and audit fee.

The hypothesis in this study was tested using descriptive statistical analysis and logistic regression analysis. The population in this research is the infrastructure, utility and transportation sector companies listed in Indonesia Stock Exchange Year 2010-2015. The method used for sampling is purposive sampling with the number of samples of 72 companies.

The results of this study indicate that simultaneously audit opinion, auditor reputation, and audit fee together significantly influence auditors switching. And partially, the auditor's reputation influences the negative direction of the auditor switching, while the audit opinion and audit fee have no effect on the auditor switching.

Based on the results of this study, proving that auditors switching occur not only because of the prevailing regulations issued by the finance minister, but there are other factors that may affect the auditor switching that is the auditor's reputation.

Keywords: Auditor Switching, Audit Opinion, Auditor's Reputation and Fee Audit.