

ABSTRACT

Auditor switching is a condition when the client company decided to change their auditor or audit firm in mandatory or voluntary. Finance minister's regulation number 17 / PMK.01 / 2008 obligate the firm to do auditor switching. Beside that regulation, the firm can do auditor switching in voluntary. The differences of perception to Auditor Switching regulation, bringing the question to our mind about the factors that may cause the firm to do auditor switching in voluntary

The purpose of this study is to determine the factors that influence the firm to do the auditor switching. Some of these factors is audit opinion, management change, firm size, and company growth. The population in this study are the real estate and property companies listed in Indonesia Stock Exchange for year of 2010-2015 which consist of 49 companies. The sampling technique is a purposive sampling method which results for 19 companies or 114 sample data.

The result of this study shows that combination of variables audit opinion, management change, firm size, and company growth can explain or influence the dependent variable auditor switching 12%, while the remaining 88% influenced by other variables outside the research that is not included in this model. The result of partial test shows that Variable of management change has positive relationship to auditor switching. While variable audit opinion, firm size, and company growth don't affect to auditor switching.

Keywords: audit opinion, management change, firm size, company growth, auditor switching