

ABSTRACT

Auditor switching is a change of KAP that has mandatory (mandatory) and voluntary (voluntary) properties. The mandatory auditor switching is a change of KAP governed by a regulation that aims to improve the independence of the auditor so as to improve the quality of audit on the financial statements. The mandatory auditor switching is obligated because of Government Regulation Number 20 of 2015 article 11 which regulates the change of auditors. While the auditor switching voluntary, then the causal factors can come from the client side and from the auditor side. Problems arise when a company replaces the Firm for the company's own (voluntary) desires.

This study aims to determine several factors that affect the auditor switching. The variables studied are audit opinion, audit fee, management change, and profitability, either simultaneously or partially on infrastructure, utility and transportation companies listed in Indonesia Stock Exchange During Years 2010-2016.

The sample selection technique used purposive sampling and obtained 175 samples from 25 companies in infrastructure, utilities and transportation companies listed in Indonesia Stock Exchange During 2010-2016. Data analysis model used in this research using logistic regression analysis technique using SPSS 20 software.

The result of this research shows that simultaneously variable of audit opinion, audit fee, change of management, and profitability have an effect on switching auditor. And partially audit fee have significant negative effect to switching auditor and management change have positive significant effect to switching auditor, while audit opinion and profitability have no significant effect to switching auditor.

The results of this study in order to contribute to the development of science audit, especially that discusses the development of corporate behavior in conducting the change of auditors. As well as providing additional information about the factors that may affect the company in conducting the auditor switching.

Keywords: audit opinion, audit fee, change of management, profitability, auditor switching