

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 was conducted to determine the effect simultaneously and partially variable change of management, financial distress, size PAF and audit opinion to auditor switching in infrastructure, utility, and transportation companies listed on the Indonesia Stock Exchange in 2011 - 2016.

This study is use a quantitative research method. Sampling technique used in this study is a purposive sampling technique. The sample in this research are 26 samples in the period of 6 years so that obtained 156 total sample. Analysis technique used in this study is Logistic regression analysis using SPSS 23 software.

Based on the result of research, change of management, financial distress, KAP size, and audit opinion have influence simultaneously significant to auditor switching. Where the change of management, financial distress, KAP size, and audit opinion variables can affect the auditor switching variable by 13%, while the remaining 87% is influenced by other factors outside the study. Partially, financial distress variables have a negative effect on auditor switching. While the change of management, KAP size, and audit opinion variables do not have an effect on auditor switching.

Based on the results of this research 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: *Auditor Switching, Change of Management, Financial Distress, KAP Size, and Audit Opinion.*