

ABSTRACT

Auditor Switching is a Substitution of KAP that has mandatory and voluntary character. The Auditor switching mandatory has obligated because of Government Regulation Number 20 of 2015 article 11 which regulates the change of auditors. While the auditor switching voluntary has the causal factors that could be come from the client and from the auditor. Problems arise when a company replaces the KAP for the company's own (voluntary) desires.

This research is aim to know the influence simultaneously and partially between audit, opinion, change of management, and financial distress to auditor switching at the infrastructure, utility, and transportation companies listed on the Indonesia Stock Exchange in 2012 - 2016.

This research is use a quantitative method. Sampling technique used in this study is a purposive sampling technique. The sample in this research are 30 samples in the period of 5 years so that obtained 150 total sample. Analysis technique used in this study is Logistic regression analysis using SPSS 23 software.

Based on the results of this research, it shows that simultaneous variables between variable audit, change management, and financial distress affecting the switching auditors. And partially audit opinion has a significant negative effect on auditor switching while management change and financial distress have no effect on auditor switching.

From the results of this research can contribute to the development of audit science, especially those that discuss the development of corporate behavior in conducting auditor changes. And provide additional information about the factors that can affect the company in conducting auditor switching.

*Keywords: Auditor Switching, Audit Opinion, Change of Management, and
Financial Distress*