

## **ABSTRACT**

*Switching auditors are the actions of the company or client in making changes to the Public Accounting Firm both mandatory (voluntary) and voluntary (voluntary). To prevent auditor independence, the auditor switching is applied. Indonesia is one of the countries that imposes mandatory KAP changes, various questions arise when companies conduct voluntary auditor switching at the desire of their own company, because such changes occur outside the stipulated rules. Until now, there are still companies that conduct voluntary auditor switching.*

*This study uses two types of variables, namely the independent variable (leverage, management change, and audit fee) and the dependent variable (switching auditor). The purpose of this study is to investigate the effect of partial or simultaneous leverage variables, management changes, and audit fees on auditor switching in mining companies listed on the Indonesia Stock Exchange (IDX) for the 2013-2017 period.*

*This study belongs to the type of descriptive and verification research that is causal in nature, the type of investigation of this study is association. Based on the time of implementation, this study uses cross section and time series data.*

*Mining companies listed on the IDX for the 2013-2017 period were selected as the population of this study. Purposive sampling technique was used for sampling and obtained 10 companies with a period of 5 years of research so that 50 data data were obtained. The data analysis model in this study is logistic regression using SPSS 24 software.*

*The results of this study indicate that simultaneously leverage, management change, and audit fees together have a significant effect on auditor switching. Partially, the leverage variable and management turnover have no effect on auditor switching, while the audit fee variable has an adverse effect on the auditor switching.*

*Based on the results of this study, companies should be more careful in making decisions to make changes to KAP or auditors, preferably the company chooses KAP or auditors who understand the company's business environment, while for auditors to be able to set audit fees in accordance with the level of complexity of audit tasks the length of the working hours of the auditor to find agreement on audit fees between the company and the auditor. For researchers then can replace or add other variables that are considered to have an effect on the auditor switching.*

**Keywords:** Auditor Switching, Leverage, Management Change, Audit Fee