ABSTRACT

Auditor switching can occur in a mandatory and voluntary manner. Mandatory auditor turnover occurs because of regulations or regulations that require companies to make auditor changes, as in Government Regulation No. 20 of 2015 article 11 which regulates auditor changes. Companies that make auditor changes without mandatory regulations are called voluntary changes. auditor changes can be caused by various factors, and these factors can come from auditors and auditees.

This study aims to determine the simultaneous and partial influence between the size of the public accounting firm, audit opinion, audit fee, client company size, and financial distress on auditor switching in infrastructure, utilities, and transportation companies listed on the Indonesia Stock Exchange in 2013-2017. Samples were determined by purposive sampling method and obtained as many as 165 research sample data. Analysis of research data using descriptive statistical analysis and logistic regression analysis.

Based on the results of the study, the variable size of the public accounting firm, audit opinion, audit fee, client company size, and financal distress have an effect on the auditor switching. Partially, the variable size of a public accounting firm has a positive direction towards auditor switching. The size of the client company and financial distress have a negative effect on the auditor switching. While the audit opinion and audit fee did not significantly influence the auditor switching.

This research is expected to be used as a reference and for future researchers it is recommended to add a period of research and can use different research objects. For companies, the results of this study can be used as evaluation materials to improve sustainable development. For investors, the results of this study can be used as one of the information for investment decision making.

Keywords: *Auditor Switching, Size of a Public Accounting Firm, Audit Opinion, Audit Fee, Client Company Size, Financial Distress.*