

ABSTRACT

Auditor switching is a change of auditor or KAP that is carried out by the client company in mandatory or voluntary manner. This study aims to determine how the influence simultaneously or partially between audit going concern opinion, sales growth, earnings per share growth, and audit fees on auditor switching in infrastructure, utilities, and transportation companies listed on the Indonesia Stock Exchange in 2014-2018.

The method in this study uses a quantitative method with a type of descriptive verification research. The hypothesis in this study is tested using descriptive statistical analysis and logistic regression analysis using SPSS 25.0 software. The sampling technique used in this study is purposive sampling technique that produced 30 samples of selected companies within a period of 4 years therefor there are 120 sample units.

The results of this study indicate that audit going concern opinion variables, sales growth, earnings per share growth, and audit fee simultaneously have a significant effect on auditor switching. Partially, audit going concern opinion variables, sales growth, and earnings per share growth do not have a significant effect on auditor switching. While the audit fee variable has a significant effect on auditor switching but with a negative direction.

This research is expected to be used as a reference and further researchers are advised to add other variables and use different research objects such as disclosure and corporate social responsibility.

Keywords: *Audit Going Concern Opinion, Sales Growth, Earning Per Share Growth, Audit Fee, Auditor Switching*