

ABSTRACT

Auditor switching is the change of auditors from assignments to client companies, to maintain auditor independence, mandatory (mandatory) auditor switching is regulated by the government through government regulation Number 20 of 2015. However, the facts show that voluntary auditor switching occurs in several companies. public in Indonesia.

This study aims to determine the determinants of simultaneous or partial auditor switching, which are thought to consist of (auditor industry specialization, corporate governance, audit fees and financial statement restatements) in infrastructure, utility and transportation companies listed on the Indonesian stock exchange for the 2015-2019 period.

The sample was determined by purposive sampling method and obtained data as many as 32 companies or 160 data. Data analysis used descriptive statistical analysis and logistic regression analysis, because the dependent variable had nominal scale.

The results showed that the variables of auditor industry specialization, corporate governance, audit fees and financial statement restatement were simultaneously auditor switching determinants.

Partially, the determinant factors for auditor switching are auditor industry specialization and audit fees with a positive direction towards auditor switching. The novelty of this research is on the financial statement restatement variable, although not as a determinant factor of auditor switching.

Keywords: Auditor Switching, Auditor Industry Specialization, Corporate Governance, Audit Fee, Financial Statement Restoration.