

## **ABSTRACT**

*Government Regulation no. 20 of 2015 article 11 paragraph (1) concerning the Practice of Public Accountants states that the provision of audit services on historical financial information for an entity by a public accountant is limited to a maximum of five consecutive financial years. Auditor switching (auditor switching) carried out by companies can be mandatory switching or voluntary switching. All sectors of companies listed on the Indonesia Stock Exchange carry out auditor switching, one of which is the consumer goods industry sector. Consumer goods industry sector companies conduct auditor switching during the 2017-2021 period.*

*In this study, there are three variables selected to determine their effect on auditor switching, namely audit opinion, financial distress, and company size. The purpose of this study is to find out how to audit opinion, financial distress, and company size influence auditor switching in consumer goods industry sector companies listed on the IDX in 2017-2021.*

*The population in this study is 51 companies in the consumer goods industry sector which are listed on the IDX for 2017-2021. The number of samples in this study was forty companies, which were obtained using a purposive sampling technique. The data analysis technique used in this study is logistic regression analysis.*

*The results of this study are that simultaneously audit opinion, financial distress, and company size affect auditor switching in consumer goods sector companies listed on the IDX in 2017-2021. Partially, audit opinion and company size do not affect auditor switching in consumer goods sector companies listed on the IDX in 2017-2021. Meanwhile, financial distress has a positive effect on auditor switching in consumer goods sector companies listed on the IDX in 2017-2021.*

*The researcher hopes that further research can expand the research object and can expand the research variables, so that science can develop. Researchers also hope that this research can be used as a reference source in decision-making for investors and company management.*

**Keywords:** *auditor switching, audit opinion, financial distress, and company size.*