

ABSTRAK

Auditor switching merupakan pergantian KAP maupun auditor yang dilakukan oleh perusahaan karena suatu alasan atau terdapat faktor-faktor tertentu dari perusahaan maupun dari auditor itu sendiri. Penelitian ini bertujuan untuk mengetahui pengaruh pergantian manajemen, opini auditor, ukuran KAP, opini *going concern*, dan *financial distress* terhadap *auditor switching* pada perusahaan manufaktur yang listing di Bursa Efek Indonesia periode 2011-2014. Hipotesis diuji dengan menggunakan regresi logistik. Jumlah sampel dalam penelitian adalah 164 data observasi. Hasil penelitian ini menunjukkan bahwa opini auditor dan opini *going concern* berpengaruh terhadap *auditor switching*, sedangkan pergantian manajemen, ukuran KAP, dan *financial distress* tidak berpengaruh terhadap *auditor switching*.

Kata kunci: auditor switching, pergantian manajemen, opini auditor, ukuran KAP, opini going concern, financial distress

ABSTRACT

Auditor switching is the turn of KAP and auditor carried out by the company for a reason or there are certain factors of the company or of the auditor itself. This study aims to determine the effect of management changes, the auditor's opinion, accountant firm size, going concern opinion, and financial distress to the auditor switching on manufacturing companies listed in Indonesia Stock Exchange 2011-2014 period. The hypothesis was tested using logistic regression. The number of samples in the study were 164 of observation data. The results of this study indicate that the auditor's opinion and going concern opinion affect the auditor switching, while management changes, accountant firm size, and financial distress does not affect the auditor switching.

Keywords: *going concern audit opinion, the prior audit opinion, the auditor quality, debt default, the financial condition, disclosure*