

ABSTRACT

This study aims to examine the effect of financial distress, firm size, audit fee, pandemic covid 19 And change in management on auditor switching (Studies of Banking Companies Listed on For The 2019-2022 Period). Variables used in the examination are financial distress, firm size, audit fee, pandemic covid 19 and change in management as independent variable, auditor switching as dependent variable.

Research population is banking companies listed on Indonesia Stock Exchange (IDX) in 2019-2022. The sampling techniques used purposive sampling and resulting 188 samples. Hypothesis testing was carried out using logistic regression analysis.

The result of this study shows that audit fee has a significant positive effect on auditor switching. However, the other hypothesis does not significant on auditor switching.

Keywords: Financial Distress, Firm Size, Audit Fee, Pandemic Covid 19, Change in Management, Auditor Switching

