ABSTRACK

Auditor independence is the key for the auditor when they performing their duties. To avoid the unwanted things related the auditor independence, the company should make an action to do mandatory auditor switching. But, there are several company that do a voluntary auditor switching. Voluntary auditor switching is the changes of KAP before the time given is end. This study aims to find empirical evidence on the factors that affect the manufacturing companies listed on BEI do a voluntary auditor switching. The variables that used in this study are: auditor reputation, management changes, financial distress, accountant opinion, audit tenure, and voluntary auditor switching.

The data used in this research are the companies listed on BEI during 2009 -2012. A total of 32 manufacturing companies are used as the sample. This study used a logistic regression to test the hypothesis because the dependent variable of this study is used a dummy data.

The results of this research indicate that the independent variables that affect the voluntary auditor switching is audit tenure. While the other independent variables such as auditor reputation, management changes, financial distress and accountant opinion does not affect the voluntary auditor switching.

Keywords: *KAP Changes, Voluntary Auditor Switching, Auditor Reputation, Management Changes, Financial Distress, Accountant Opinion, Audit Tenure.*

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