

**ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PERUSAHAAN DI INDONESIA
MELAKUKAN AUDITOR SWITCHING**

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ABSTRACT

This research aim to know the factors that influence companies in Indonesia to do such auditor switching. Variables that used in this research are management changes, audit opinion, financial distress, change percentage of Return on Assets, public accountant firm's size, client size, and auditor switching.

This research uses financial statements data of non-financial company listed in Bursa Efek Indonesia (BEI) from year 2003-2009. Based on method purposive sampling, research sample total is 912 companies. Hypothesis in this research are tested by logistics regression.

Result of this research indicates that variables having which significantly effect the auditor switching are management changes and public accountant firm's size. On the other hand, other variables in this research like audit opinion, financial distress, change percentage of Return on Assets, and client size do not have significant effect on company decision to do auditor switching.

Keyword : *audit oponion, client size, financial distress, auditor switching*
