

ABSTRACT

The previous research results still show differences regarding voluntary auditor rotation. This study aims to examine the effect of management changes, good corporate governance, financial performance, and audit fees on voluntary auditor rotation.

The sample in this study consists of manufacturing companies listed on the Indonesia Stock Exchange from 2018 to 2022. The sample was obtained using purposive sampling as a method of sampling based on specific criteria, with a total research sample of 367 firms year. The analysis method used is logistic regression.

The research yielded results that the proportion of independent commissioners, financial distress, company growth, and company size were proven to have a positive effect on voluntary auditor switching. Meanwhile, management changes and audit fees were found to have no effect on voluntary auditor switching.

Keywords: Voluntary auditor switching, management changes, independent commissioners, financial distress, company growth, company size, audit fees.