

ABSTRACT

The aim of this study is to find determinant factors of auditor switching among manufacturing companies. Variables that considered to affect are management changing, qualified opinion, company size, audit quality, financial distress and audit fees.

The populations in this study are all manufacturing companies that listed in Indonesia Stock Exchange, period 2011-2015. The methods used to determine sample is purposive sampling.

The analysis showed that client size is significantly influence auditor switching, while change in management, audit quality, financial distress, qualified opinion and audit fee are not.

Keywords: *Auditor switching, Client Size, Change in Management, Audit Quality, Qualified Opinion, Financial Distres, Audit Fee.*