

## ABSTRACT

*The phenomenon about the change of auditors or Public Accounting Firm (KAP) is very interesting to be studied, this is because many factors that can influence the company's decision to make a change of auditor or KAP. The phenomenon of a decline in the mining company's business may cause the company to make changes to the auditor to obtain a fair valuation of the financial statements. This is a phenomenon that needs to be investigated further to obtain a relationship of the event. This research was conducted at mining companies listed on BEI in period 2011-2015. The purpose of this research is to test empirically the influence of KAP size, client company size, company growth, financial difficulties, previous year opinion, and change of management to switching auditors of mining companies listed on BEI in 2011-2015 period.*

*The population of this study is all financial data of mining companies listed on the BEI in the period 2011-2015. Sampling method used in this research is purposive sampling method. The sample used in this study are 32 mining companies listed on the IDX in the period 2011-2015. The analysis technique used is logistic regression.*

*Based on the result of research, KAP size, company size, company growth, financial difficulties and change of management have no effect to switching auditor while auditor's opinion previously influenced to switching auditor. The regression model is good in used to predict the switching auditor. Adjusted R Square value is 0.38, this means that the variation of the switching auditor can be explained by the independent variable of 38%.*

*Keywords: KAP size, client company size, company growth, financial difficulties, opinion of previous year, change of management, switching auditor*