

## ABSTRACT

This research intends to examine factors affecting voluntary audit firm switching with the factors including: audit opinion, change in client's management, client size, growth in client's company and financial distress. This research refers to Nazri et al (2012) which is related to audit change and adding another factor which is the financial distress variable based on the consideration of previous researches. This research is also implemented according to the existing regulations about the maximum period of public audit service given by an audit firm in Indonesia.

Population in this research consist manufacturing companies listed on Indonesia Stock Exchange (IDX). Samples were selected by purposive sampling with the criteria of companies that performed voluntary audit firm switching within 2009 until 2015. Logistic Regression on IBM SPSS 20 was used to examine the data.

Findings in this research present that audit opinion and client size significantly affects voluntary audit firm switching. Meanwhile, for the other variables which are change in client's management, growth in client's company and financial distress does not have any significant affect towards voluntary audit firm switching.

*Keywords: Voluntary audit firm switching, audit opinion, change in client's management, client size, growth in client's company, financial distress.*