

ABSTRACT

The purpose of this study is to examine the influence client's size, company growth and financial distress on probability auditor switching at manufacture companies in Indonesia. This topic was chosen because many companies in Indonesia switch the auditor voluntarily and it's not accordance in government regulation through Financial Minister Statutory No.423/KMK.06/2002.

The population in this study consists of manufactured companies listed in Indonesia Stock Exchange in 2012-2015 period. Method of collecting data in this research is purposive sampling. Total sample during four years observation is 48 samples of manufacture companies. Hypothesis in this research are tested by logistic regression analysis on SPSS 20.

The empirical result of this study show that client's size (SIZE) have influenced on auditor switching. While company growth (GROWTH) and financial distress (FIDIS) have no significant influence on auditor switching.

Keywords : *auditor switching, client's size, company growth and financial distress.*