

ABSTRACT

The purpose of this research is to analyze the factors that affect the replacement of public accountant on a voluntary basis in the manufacturing companies listed on the Indonesia Stock Exchange. The examined factors of this research are audit delay, audit opinion, company size, company growth, change in management, the financial condition of the company and the complexity of the company as the independent variable, while the auditor switching as the dependent variable.

The populations in this study are all manufacturing companies listed in the Indonesia Stock Exchange in the period 2010-2014 but for some variables needed data in previously. Data collection method used in the research is purposive sampling, based on predetermined criteria. A total 140 companies is used as sample company. Data were analyzed using logistic regression analysis.

Based on analytical results shows that variable audit delay and company size have a significant influence on voluntary auditor switching, while variable audit opinion, company growth, change in management, financial condition of the company and the complexity of the company doesn't have significant influence on the companies decision to do voluntary auditor switching.

Keywords: auditor switching, replacement of public accounting firm, voluntary, audit delay, audit opinion, company size, company growth, change in management, the financial condition of the company, the complexity of the company