

## ABSTRACT

*Auditor switching can be happened mandatorily and voluntarily. Auditor switching voluntarily will be rising many questions because they are occurred outside of the rules. Therefore, the purpose of this research is to find empirical evidences about the factors that influence voluntary auditor switching. Variables that are used in this research are voluntary auditor switching (SWITCH), public accountant firm's size (KAP), client size (LnTA), company growth ( $\Delta S$ ), financial distress (DER), and audit opinion (OPINI).*

*The population of this research is manufacturing which is listed in "Bursa Efek Indonesia" (BEI) in 2009-2011 period. Sample collecting method which used in this research is method purposive sampling, that based on criteria which has been determined before. Hypothesis in this research are tested by logistic regression analytical method.*

*The result of this research indicates that variables which have significantly effect to the voluntary auditor sitching are public acoountant firm's size and audit opinion. On the other hand, other variables like client size, company growth, and financial distress do not have significant effect to voluntary auditor switching.*

*Keywords: voluntary auditor sitching, public accountant firm's size, client size, company growth, financial distress, audit opinion.*