

## **ABSTRACT**

*This research aims to know empirical evidence as for factors influencing auditor switching on the financial company listed in Indonesia Stock Exchange. The factors to be analyzed in this research is audit firm size (KAP), client size (LnTA), public ownership (PUB\_OW), management changes (PERG\_MAG), financial distress (DAR), the previous year's audit opinion (OPINI), and return on equity (ROE).*

*Population of this research is company that listed at Indonesian Stock Exchange during 2003-2010. Sample is selected with purposive sampling method focused on financial company. Based on purposive sampling method, total sample in this research are 287 companies. Examination of hypothesis conducted by using Logistic Regression in SPSS 15 software.*

*Result of this research is that the previous year's audit opinion has significant effect on auditor switching at financial company in Indonesia. While other factors like is audit firm size, client size, public ownership, management changes, financial distress, return on equity (ROE), do not have significant effect to auditor switching at financial company in Indonesia.*

*Keyword: auditor switching, auditor rotation, audit firm size, client size, public ownership, management changes, financial distress, the previous year's audit opinion, and return on equity.*