

## **ABSTRACT**

*Period of audit tenure between auditor and its client have impact to auditor independency. One of the fomentation remain to be objective is to have audit rotation. This auditor rotation is related with company action to do auditor switching. Some former research show different research each other. This research aims to analyze and to get empirical proof concerning factors that might influence auditor switching in Indonesia. Used factors for example, audit opinion, auditor size, client size, institutional ownership and financial distress.*

*Population of this research are manufacturing companies which are listed in "Bursa Efek Indonesia" (BEI) in the year 2003-2009. Total sample in this research are 276 companies using purposive sampling. Examination of hypothesis conducted by using Logistic Regression in SPSS 16 software.*

*Result of this research is that auditor size has significant effect on auditor switching at manufacturing company in Indonesia. While other factors like audit opinion, client size, institutional ownership, financial distress, do not have significant effect to auditor switching at manufacturing company in Indonesia.*

*Keyword: auditor switching, audit tenure, auditor independency, auditor rotation.*