

ABSTRACT

This study aims to determine whether financial distress variables, management changes and company growth rates have an influence on switching auditors in Indonesia the population is a manufacturing company registered under Indonesia securities from 2011-2016, while the sample is a manufacturing company that performs switching auditors from 2011-2016 with the number of sample of 103 companies, the theory used in this research is agency theory. The data analysis technique used is logistic regression to know the effect of financial distress variables, management changes and growth rate of company to the switching auditor at manufacturing companies listed on BEI, the result of the research shows that the variables of financial distress, management changes, and company growth rate have no effect on auditor switching

Keywords: financial distress, management changes, company growth rate, switching auditor, Agency theory