

ABSTRACT

Robertus Riyan Kristiant. Influence the audit opinion, the size of the accountant firm, management turnover, and firm size on auditor switching on manufacturing companies in Indonesia Stock Exchange.

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This study aimed to determine the effect of the audit opinion, the size of the accountant firm, management turnover, and firm size on auditor switching on manufacturing companies in Indonesia Stock Exchange. Sample set by using purposive sampling. The sample companies in this study are companies switching auditors during the period of the study and provide information that has been audited financial statements in full based on the needs of this research. The sample obtained 22 companies of 125 companies listed on the Indonesia Stock Exchange. Data were tested using logistic regression analysis using SPSS version 17.0. The results of this study indicate that the first hypothesis (H1) that negatively affect the audit opinion the auditor switching on manufacturing companies in Indonesia Stock Exchange is not accepted. The second hypothesis (H2) is the size of the firm negatively affect auditor switching on manufacturing companies in Indonesia Stock Exchange is not accepted. The third hypothesis (H3) that management turnover has positive influence on auditor switching on manufacturing companies in Indonesia Stock Exchange is not accepted. And the fourth hypothesis (H4) are firm size negatively affect the auditor switching on manufacturing companies in Indonesia Stock Exchange is not accepted.

Keywords : auditor switching, the audit opinion, the size of the firm, management turnover, and firm size